E-FILING

OF

RETURN

FOR

CST

USER

MANUAL

PREFACE

- The Commercial Taxes Directorate of West Bengal has already rolled out a host of e-services for the benefit of trade and industry. Issue of CST related Declaration Forms/ Certificates on e-application was one such service, which was introduced with effect from 01/01/2009.

- The Directorate is now happy to announce the introduction of **Dematerialized 'C' and 'F' Forms** under the CST Act with effect from **01/07/2010** in place of physical Forms issued from the offices of the Directorate either on electronic application or on manual paper application. It may be appreciated that The proposed scheme is an improvement over the existing system as it is not only more convenient to the dealer, but also more revenue compliant.

- Under the new scheme, the system of issuance of blank statutory Forms either on e-application or in person will be discontinued and the **dealer will not be required to apply** online or visit the respective Charge Offices to receive delivery of CST related Forms.

- In the new scheme, the **facility of generation and printing of 'C' and 'F' Forms** with the required particulars **will be available to the dealer** in his desktop after he has furnished the VAT and CST Returns online with all the required annexures along with invoice-wise details of inter-State purchases/ stock transfer, followed by the submission of printed hard copy of Return.

- **No separate requisition for Forms**, as of now, **will be required in the proposed system** since the dealer's Return will serve the purpose of requisition as all the required particulars including invoice-wise details relating to the dealer's inter-State purchases/ transfer from registered dealers of other States will have to be furnished in the new Return Forms which will be introduced in respect of quarters starting from the Q.E. 30/06/2010.

- In the new system, the dealers will have to submit electronically the **VAT Return first**, followed by online submission of CST Return. The dealers shall have to follow this sequence strictly.

- Since the CST Return serves the purpose of a requisition for Forms, the dealers must be **extremely careful in filling up the Returns** and should not commit any error, omission or commission in filing the Returns so that he is unable to take the benefit of this facility, seamlessly.

- The information furnished in the CST Return in respect of inter-State purchase / transfer would be **verifiable through the portal of TINXYS**

which is the repository of all India dealers' and CST related Forms' database.

- After submission of the Returns, the dealer may conveniently log on to the Directorate's website **www.wbcomtax.gov.in** with his user account and password and click on the appropriate link for generation of the 'C'/ 'F' Form, as the case may be.

- The dealer is to select the Return period (from the dropdown list) with respect to invoices on which he wishes to download the Forms.

- Once the dealer opts to generate Forms with respect to a quarter or a month of that quarter, **he will not be allowed to revise the Return** for that quarter. Once the Forms are generated for the selected invoices, no further modification or revision will be allowed.

- The dealer will have to confirm the process of generation and print. The 'C'/ 'F' Form thus generated will have to be printed by the dealer in **A4 size papers in triplicate**. The dealer will affix his signature with seal on the Declaration Forms/ Certificates and their annexures, and send it directly to the dealer in the other State. **These Forms will not be required to be authenticated, stamped or signed by any authority under the Directorate.**

- It is made clear that the 'C'/ 'F' Forms may be generated in the new system in respect of inter-State purchases or stock transfer **effected from 01/04/2010** only. In respect of purchases / transfer made upto 31/03/2010, the dealers will have to obtain the Forms on e-application or on paper application as of now.

- For operational details, please go through the following **User Manual** which gives all the details of the procedures.

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Purpose :

This User Manual explains the steps for e-Filing of CST Returns at the Directorate's website.

Definition, Acronyms & Abbreviations :

Acronym	Description
DCT	Directorate of Commercial Taxes
ICT	Information and Communication Technology
VAT	Value Added Tax
CST	Central Sales Tax
TIN	Taxpayer's Identification Number
PC	Personal Computer

Procedures and Guidelines for e-Filing of CST Return

1) Who can file a CST return online?

Any dealer who is registered under CST Act 2003 have to compulsorily file CST Return online. Dealer must file VAT Return online and then file CST Return online

2) Can anyone file CST Return before VAT Return?

No. Dealer must file electronic VAT Return prior to filing of electronic CST Return.

Dealer should first file VAT Return online and the file CST Return online.

3) How to create your Login account so as to access online e-Filing of Return System ?

All dealers registered before 28/2/2010 and selected by the Directorate of Commercial Taxes has been provided with User-id and Password in the letter send by the Directorate to his business address, by post.

Dealers registered after 28/2/2010, can generate their own user-id and password by providing PAN No. and email address as declared during registration. Dealers who have not provided PAN No. or email address during registration can generate user-id and password by providing valid and unique PAN No. And email address after clicking the the following links in the website of Directorate viz. wbcomtax.nic.in

Generate User ID

Generate User ID to avail online e-services

For any assistance, he may contact the help-desk of the Directorate (Room No. 310 in the 3rd. floor of the main building at Beliaghata, Kolkata or call 2251-6784, Extn. 257/ 337/ 581).

Pre-requisite for e-filing of CST Return

1. A dealer who have already file electronic Return for VAT and registered under Central Sales Tax Act 1956 shall file his return electronically using the same User-id and Password as used for eFiling of VAT Returns.

2. You can file electronic return using 'Download/ Upload Return Filing' method. For that you must have client software that can accept the data for e-Filing of return and later upload it to the XML version. The Client Software for e-Filing can be downloaded from e-Filing portal of the Directorate of Commercial Taxes after authentication using User-id and Password.

3. Client computer must have the following components installed :-

   > Windows-XP / Windows 2000

   > Internet Explorer v6.0 and above, Mozilla Firefox 3.1 and above additionally for 'Upload / Download Return Filing' facility

   > If You don't have JRE 1.6 or Later then click the following link to Download JRE 1.6

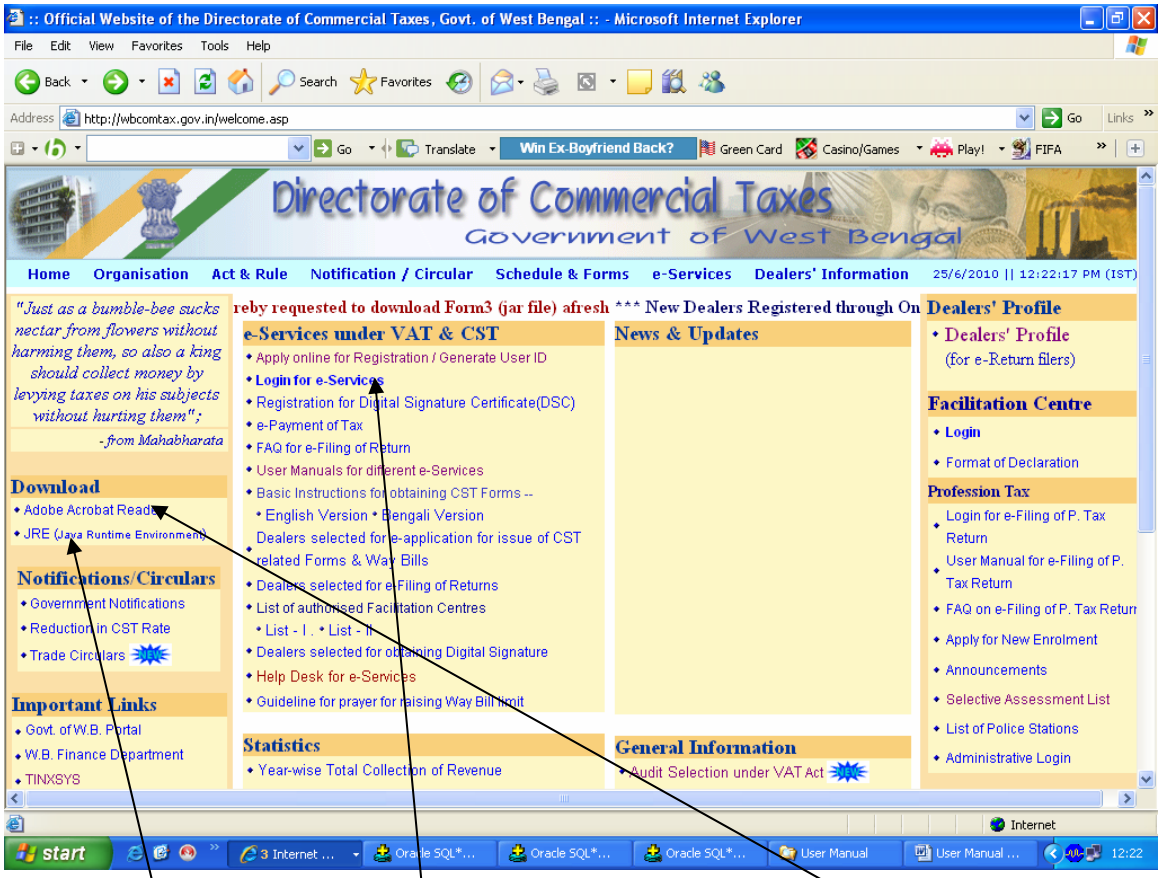
   > Latest Acrobat Reader 8.1 or above which can be downloaded free of cost from the website link http://www.adobe.com/products/acrobat/readstep2.html

Steps for filing of Electronic CST Return

Step-1

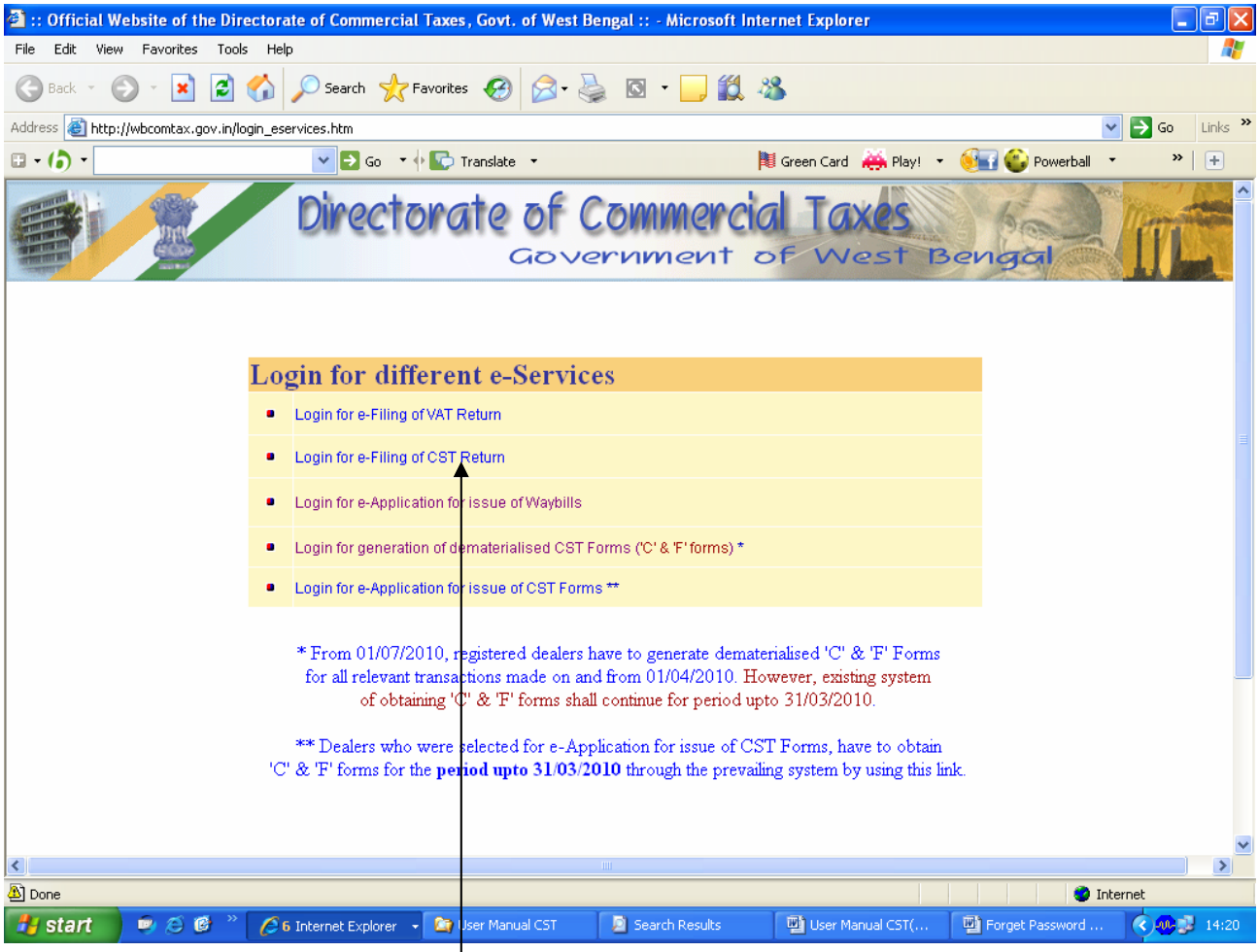
Visit Website

Visit the Directorate's website: www.wbcomtax.gov.in. Below is the front page of the portal.

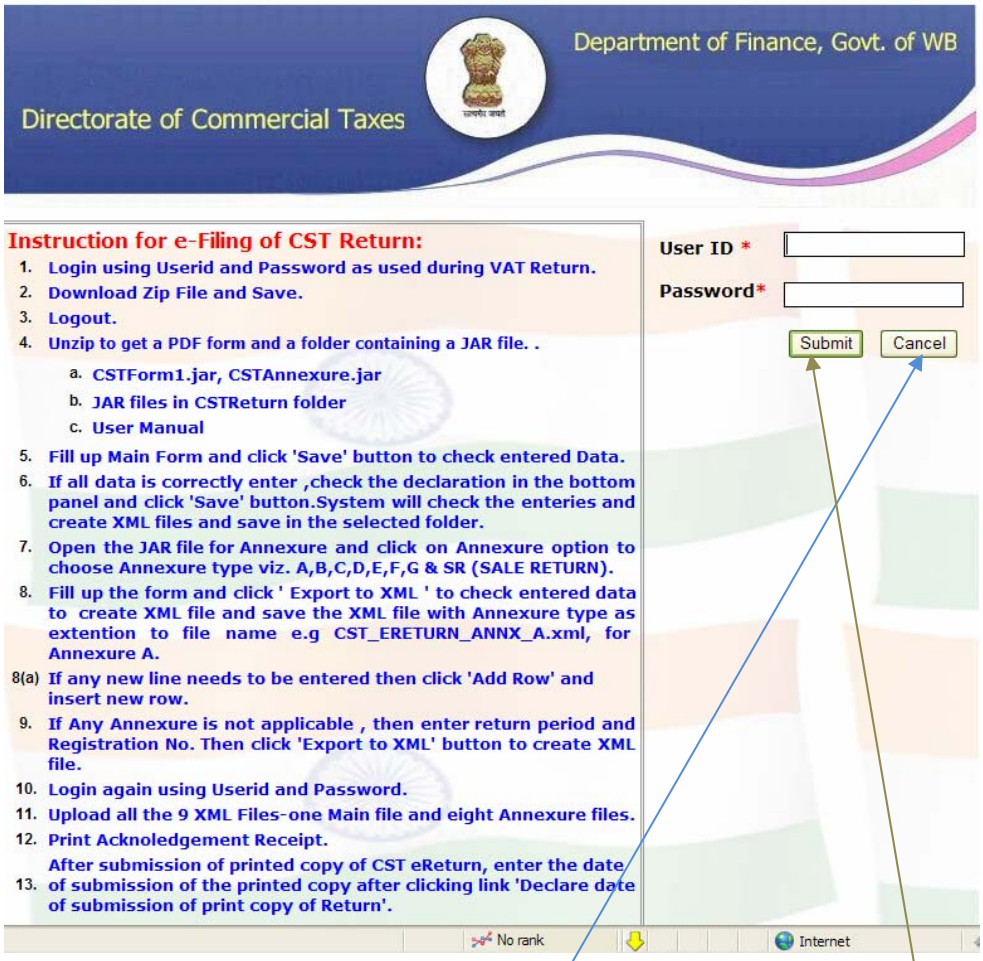


If you do not have the 8.1 version or above of the Acrobat Reader installed in you PC, you may first download the same by clicking at the link *'Download Acrobat Reader'* and install latest version in your PC. If the Acrobat Reader is already installed in your PC for eFiling of VAT & CST Return, you need not download Acrobat Reader. If you do not have JRE (Java Runtime Environment) version 1.5 or above installed in your PC, you may first download the same by clicking at the link '*Download JRE'* and install latest version in your PC for eFiling of VAT & CST Return.

You may now click *'Login for eServices'.* The following screen will be displayed on clicking this link.



Next click on '*Login for eFiling of CST Return*'

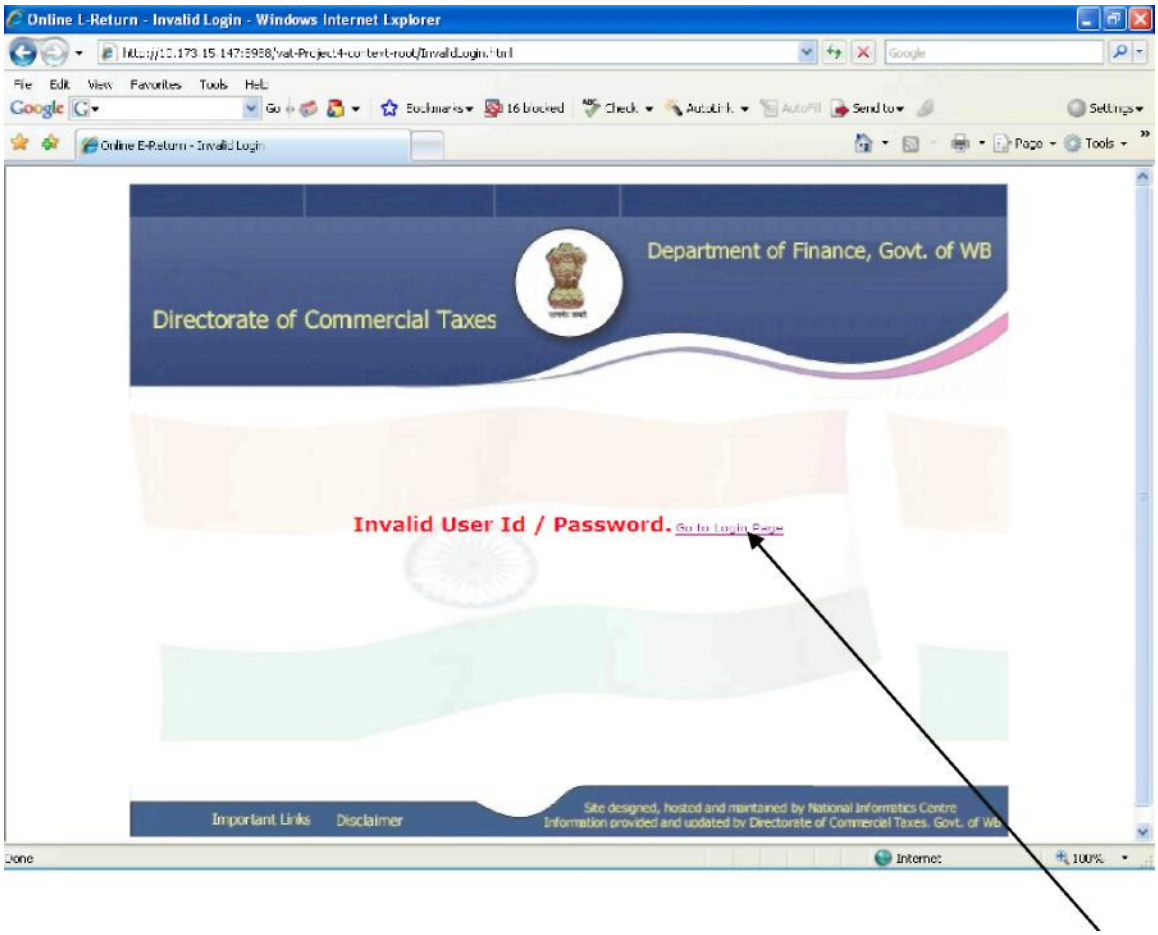


Step-2

User Authentication

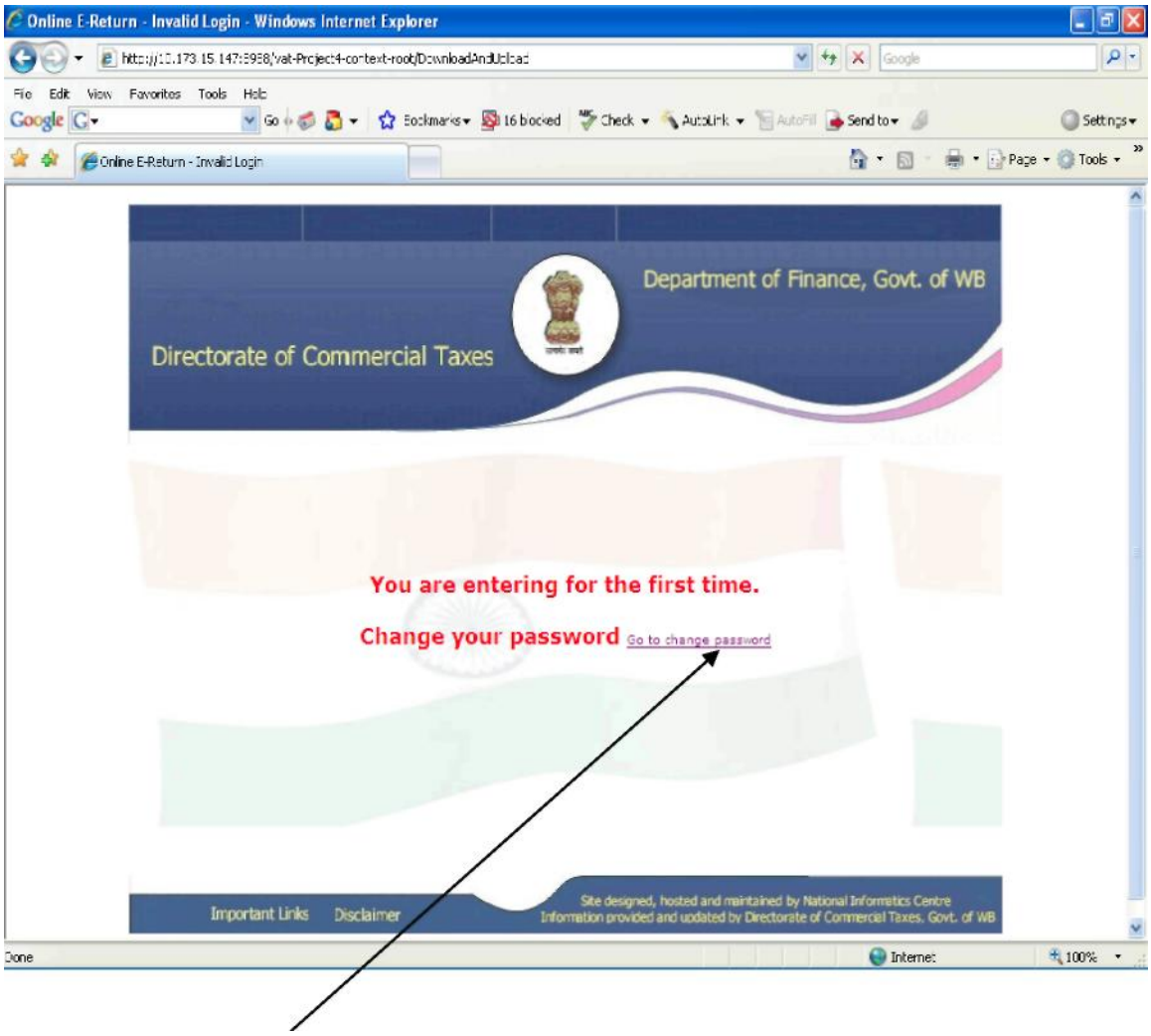
You have to enter the same User-id and Password, which is being used for eFiling of VAT Return. If you commit any mistake in doing so, you may re-enter those on clicking the '*Cance*l' button. You will have to click on the '*Submit*' button for user authentication by the server.

If the User-id and Password are incorrect, then the following screen will be displayed.



At this stage, you will have to go to the earlier page on clicking the *'Go to Login Page*' as displayed on the screen and try again with the user-id and password provided.

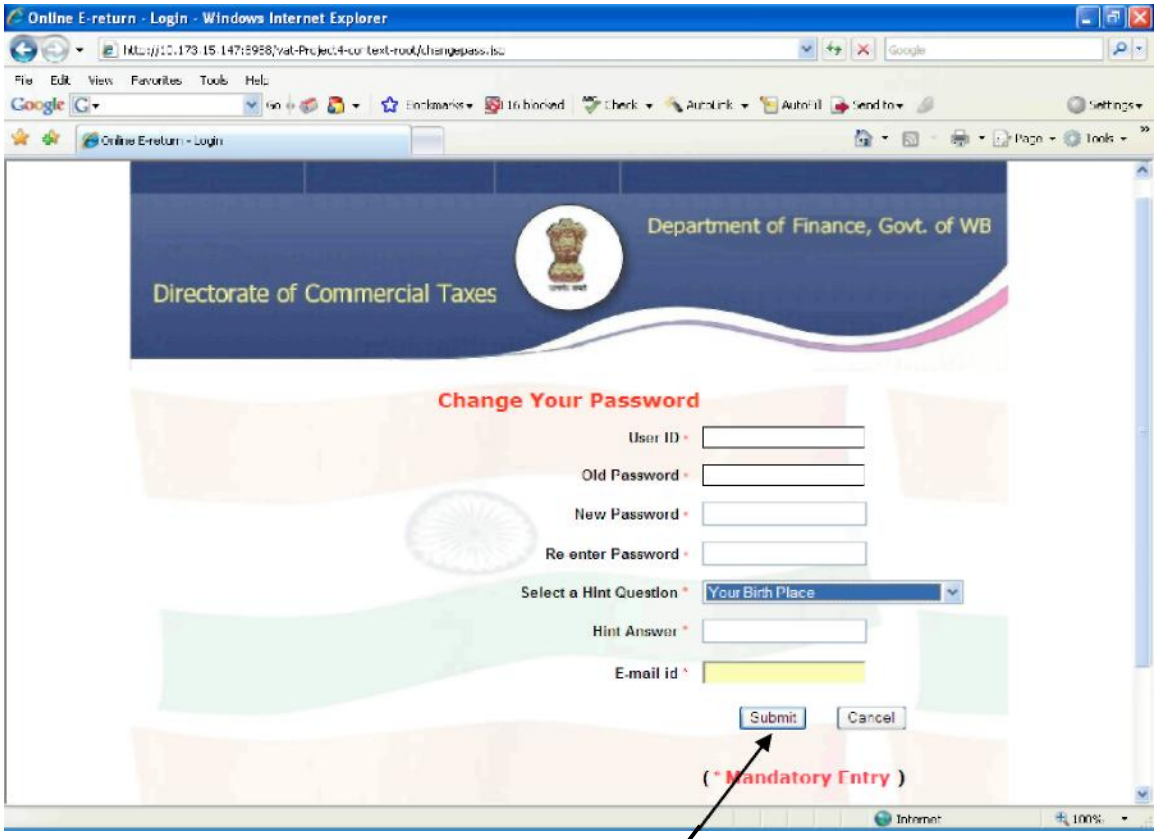
If you are entering for the first time, on successful authentication, you will be prompted to change the Password, as shown in the following screen. If you have already filed VAT Return you may ignore this and go to step-4.



Click on *'Go to change password'.* The following screen will be displayed on doing so.

Step-3

Change Password



In the screen shown above, you will enter User-id and the Password given by the Directorate of Commercial Taxes for the first time. Next, new password, as per your choice, has to be entered ther area provided. Password must be of 8 characters and a combination of alphabets, numbers and special characters. Special character is to selected from the list - "@", "!","<", ">","*", "$""+""~" except at first and last position of .password.

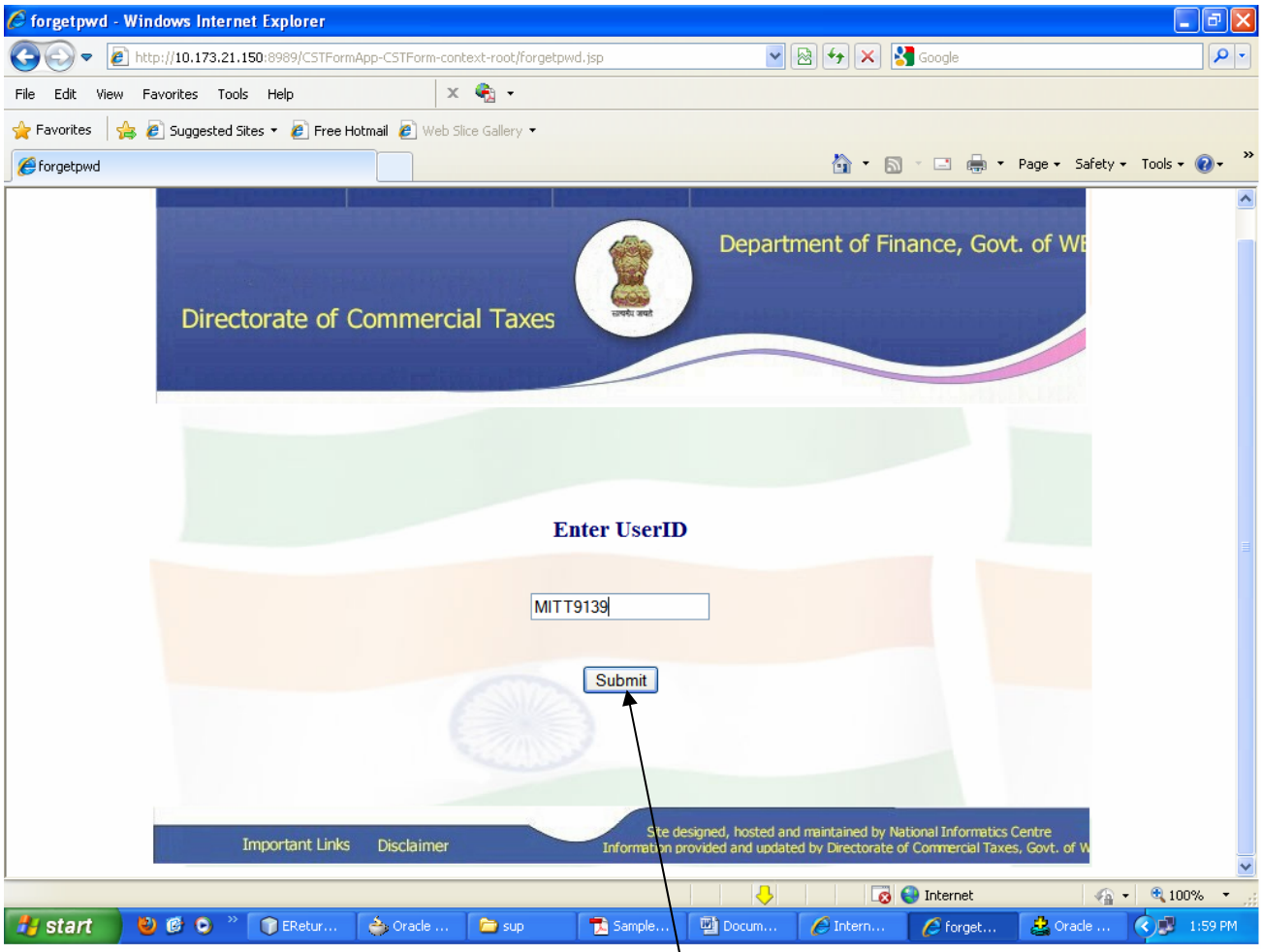
Example of password composition - ab1cT*x4

You will re-enter the new password and confirm the new password entered. You have to select a hint question and enter answer to that in the box provided. This hint answer has to be provided by you for authentication if you ever forget the Password. You will also have to enter an email id for further communication. *I*

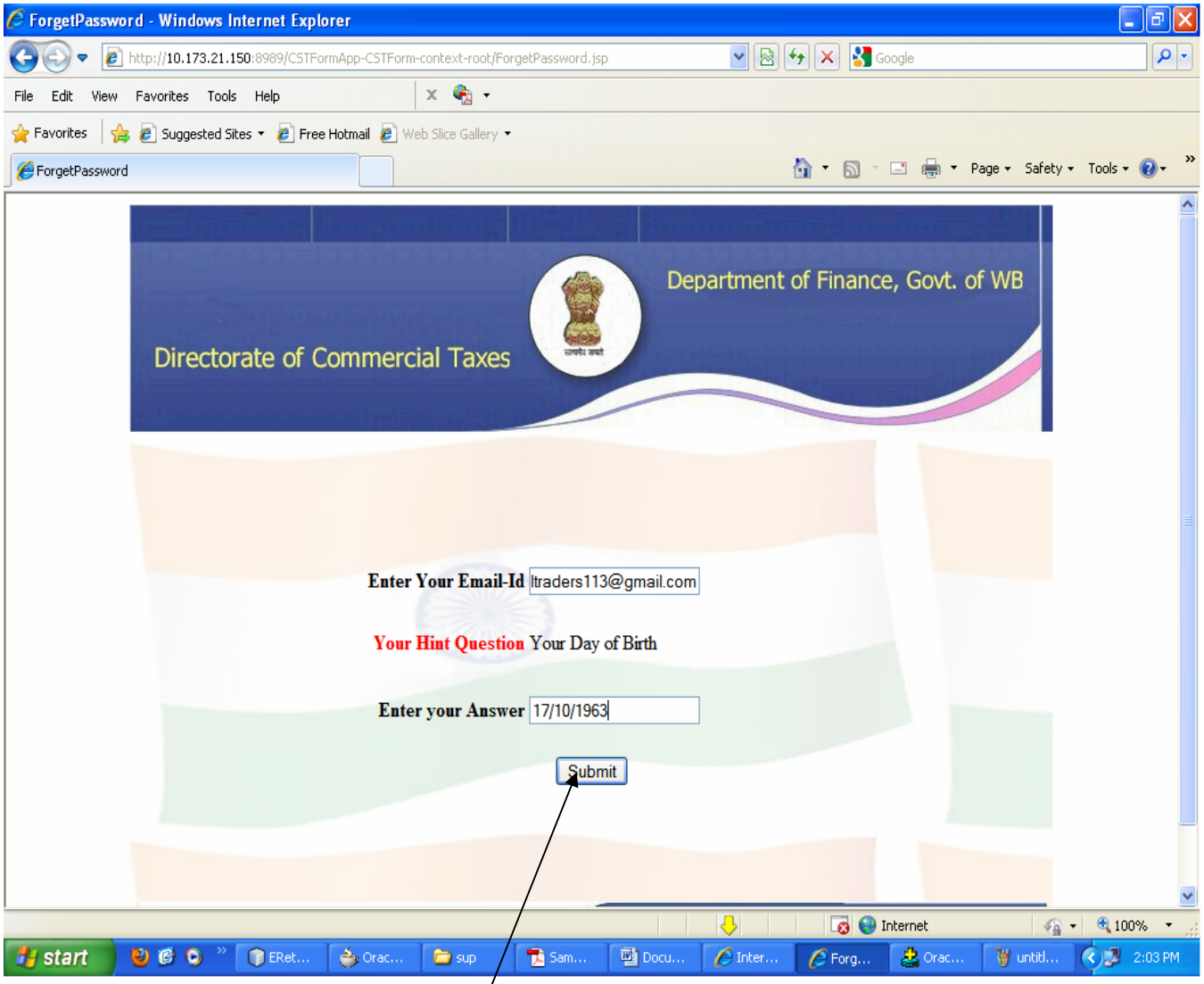
On *'Submit,* the system displays the message after storing the new password. *'Cancel'* button will reset all data entered. Henceforth you will have to access only with new password. You may change the Password at will at any periodic interval.

Forgetting Password

In case you forget the Password, you have to click on link *'Forgot Password'* in Login page and the screen shown below will appear.



You will enter your UserID and click '*Submit*'. The following page will appear.



Enter your Email-id and Answer to the Hint question as given during 'CHANGE PASSWORD'. Click '*Submit*' button. Next enter a new password as per rule of user manual. Confirm the password by re-entering it. The message 'Your password has been successfully updated' will appear after which you may login using new password.

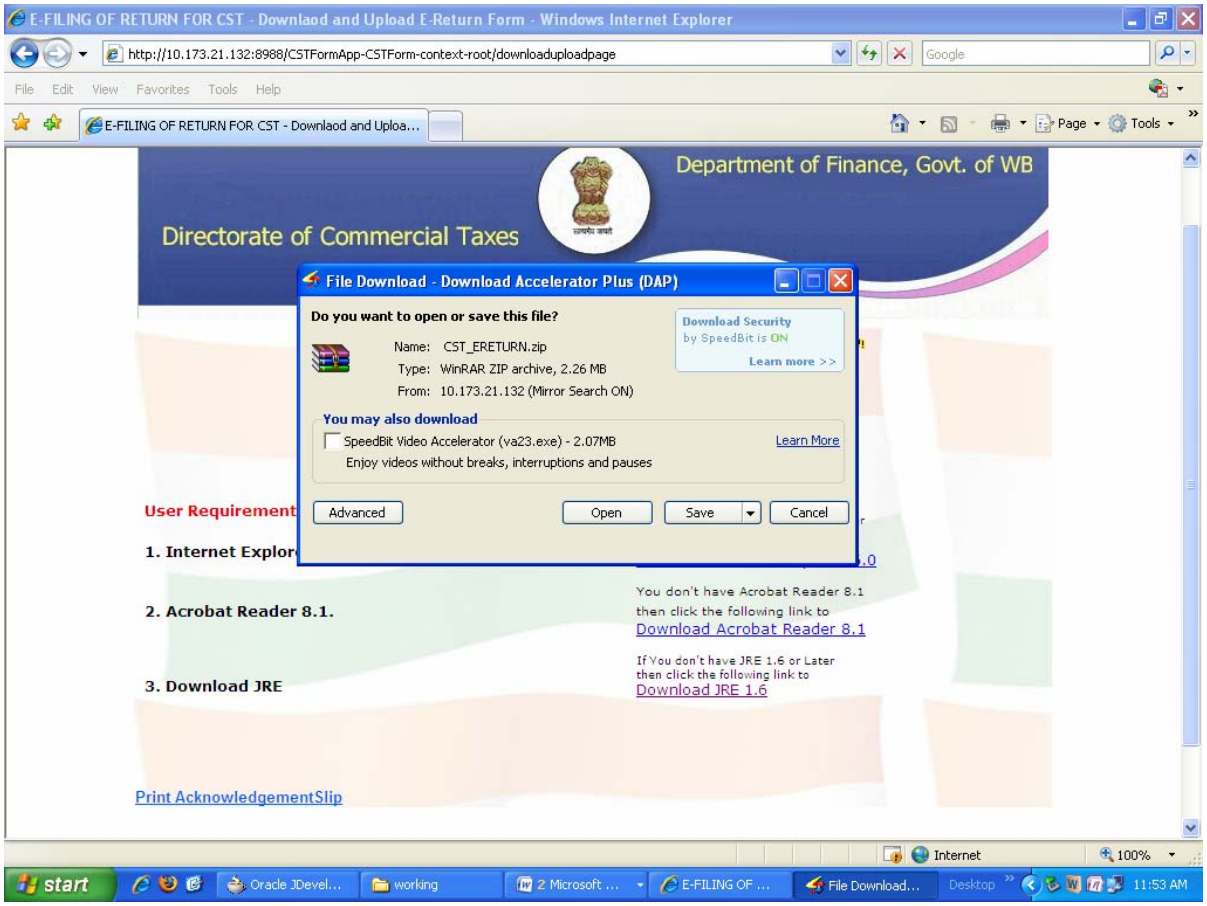
Note – 'Forgot Password' facility is provided to you if you have changed your Password after first entry and hint answer and email-id is available for generating the new Password.

Step-4

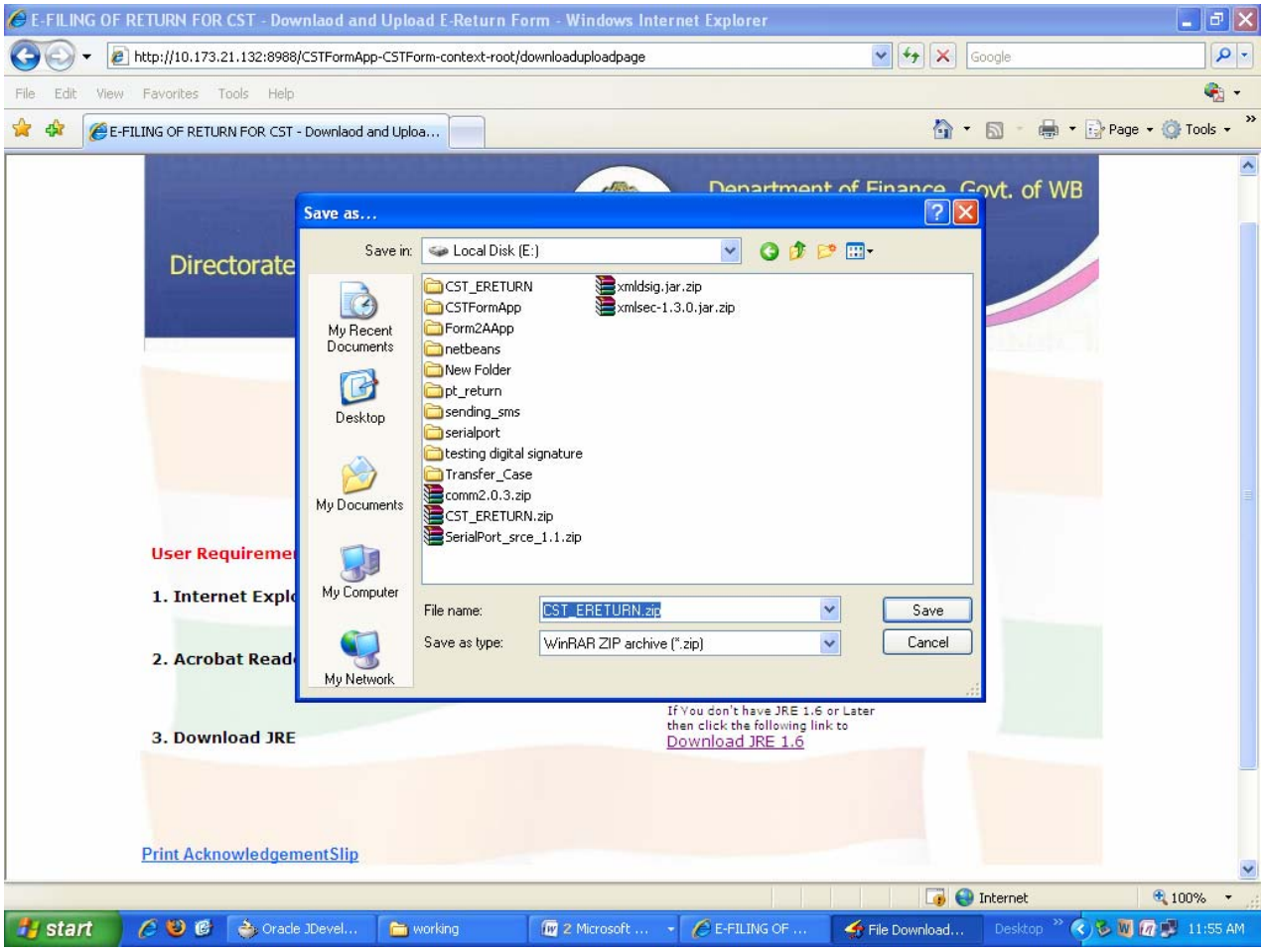
If the User-id and Password is correct, then after successful authentication following screen will be displayed.

Download SWING files

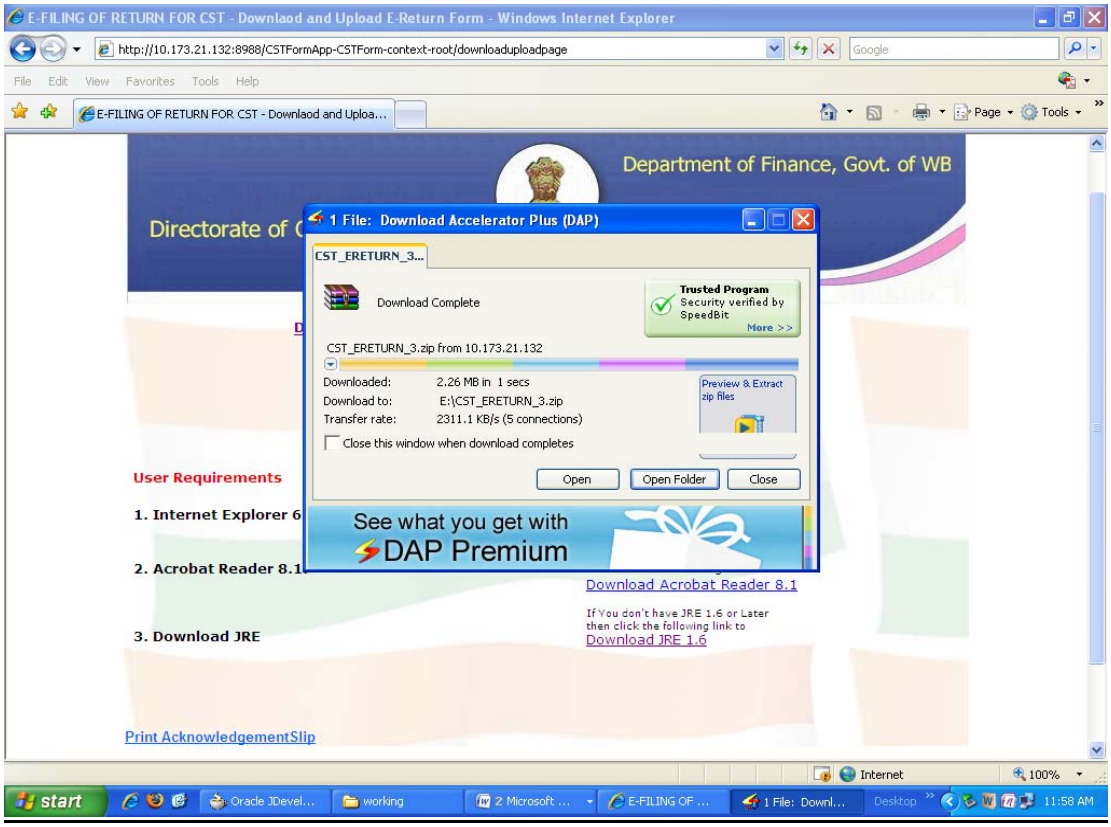
You have to click on *'Download JAR version of Form 1 File CST Return'* link (as shown in the screen) to download the zip file viz. CST_ERETURN.zip. This zip file contains the blank files of *'CST Form 1* ' and 'CST *Annexure'* to be filled up by you for the purpose of filing return electronically. Besides it contains *'User Manual for efiling of CST Return'*. On clicking this link, the next screen will appear as:



You are prompted to save the zip file. To do so, you will have to click on the *'Save'* button on the dialogue box prompting the message. On clicking the 'Save' button, the next screen will appear as follows:



You will have to choose a directory where the zip file will be saved in your computer. To do so, you have to click on the *'Save'* button. On clicking, the next screen will appear as:



Step-5

Enter CST Return Form data

1. After download is complete, you may disconnect internet and you have to unzip the downloaded zip file. After unzip, you will get a folder named CST_ERETURN. Inside the folder you will get two 'Executable jar files' along with 3 other folders named **XML**, **icon**, **XLS Templates**.

These files are as follows:

2. CSTForm1.jar representing the blank 'CST Form 1'. The file has 4 pages. CSTAnnexure.jar file is the file for all Annexures.

3. If Java Runtime is installed in your computer, On double clicking the jar file files will be opened.

4. In the CST Form 1, enter RC No, Return Period and Select Original / Revise. If Revised Return enter Original Acknowledgement No. and Date.

5. Click on Page 1 to go to Page 1. After entering data for that page, click again on Page 2 to go to page 2. Similarily enter data for all pages. You may partially enter data and save it in xml file. Please refer to section

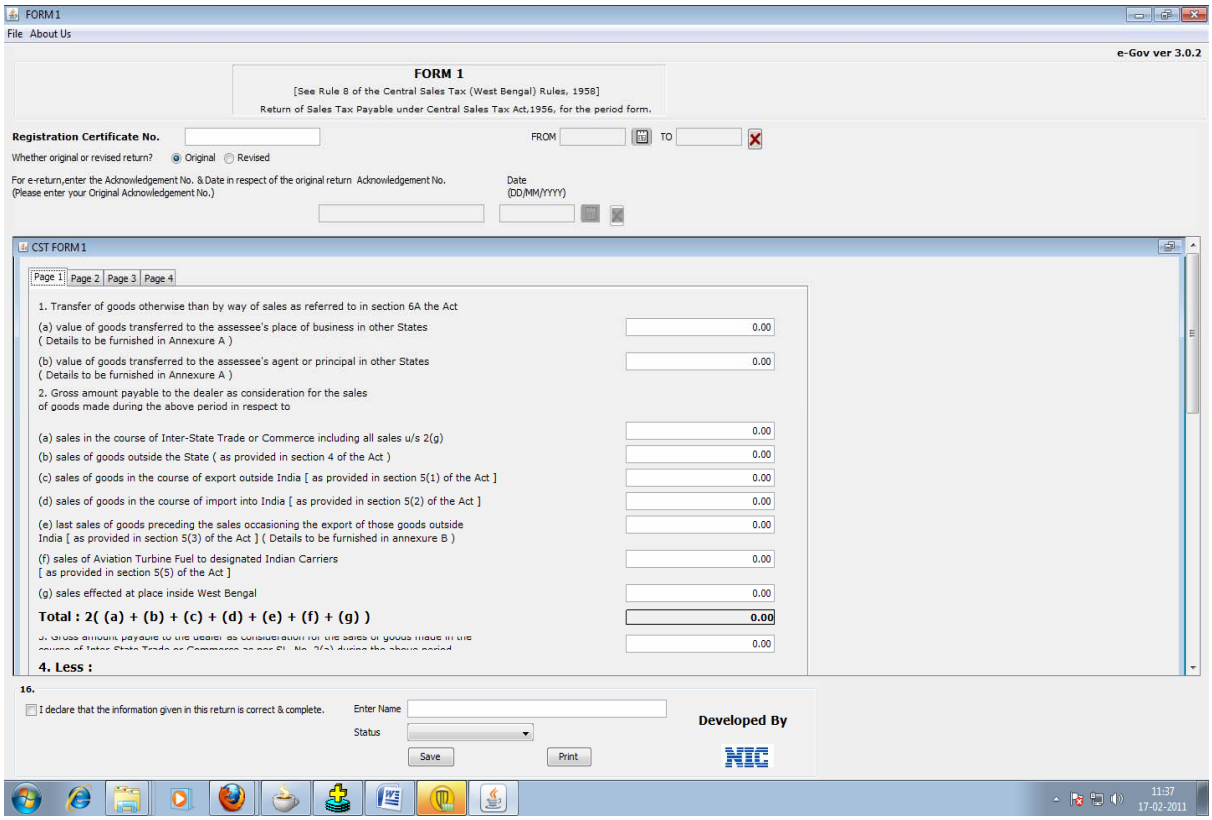
y

6. After filling up all pages, click on ‘Declaration’ check box , enter Name and Status and then Click ‘Save’ button to check form and save in xml file.

7. To get different Annexure use the radio button ‘Select Annexure Type’.

3 To get extra rows use the button ‘Add Row’. You can import data from excel using the ‘Import From XLS’ option in the file menu. These features are elaborated later.

First screen of *'CST Form 1' file* is shown below.



For further instructions refer to section '*Guidelines for filling of CST eReturn'*

Note1 – Check the version of the CST Forms. It should be '*e-Gov ver 3.0.2' or higher.*

Note2 - For navigation i.e. moving from one field to another, you should use the

***Tab* button only**. To navigate between pages use **Mouse click**.

Note3 - You have to enter data in main forms and all the annexures.If the annexure is not applicable, then you have to fill up Return period '*From Date'* and '*CST Registration Number'* and click on '*Save'* to save data in generated .xml file.

Step-6

Check Form data

After entering data in all the fields in each of the JAR forms, you have to click on the '*Check Form'* button as shown in the figure to uncover any error still not tracked. If any error exists, then it will be displayed with appropriate message.

Step-7

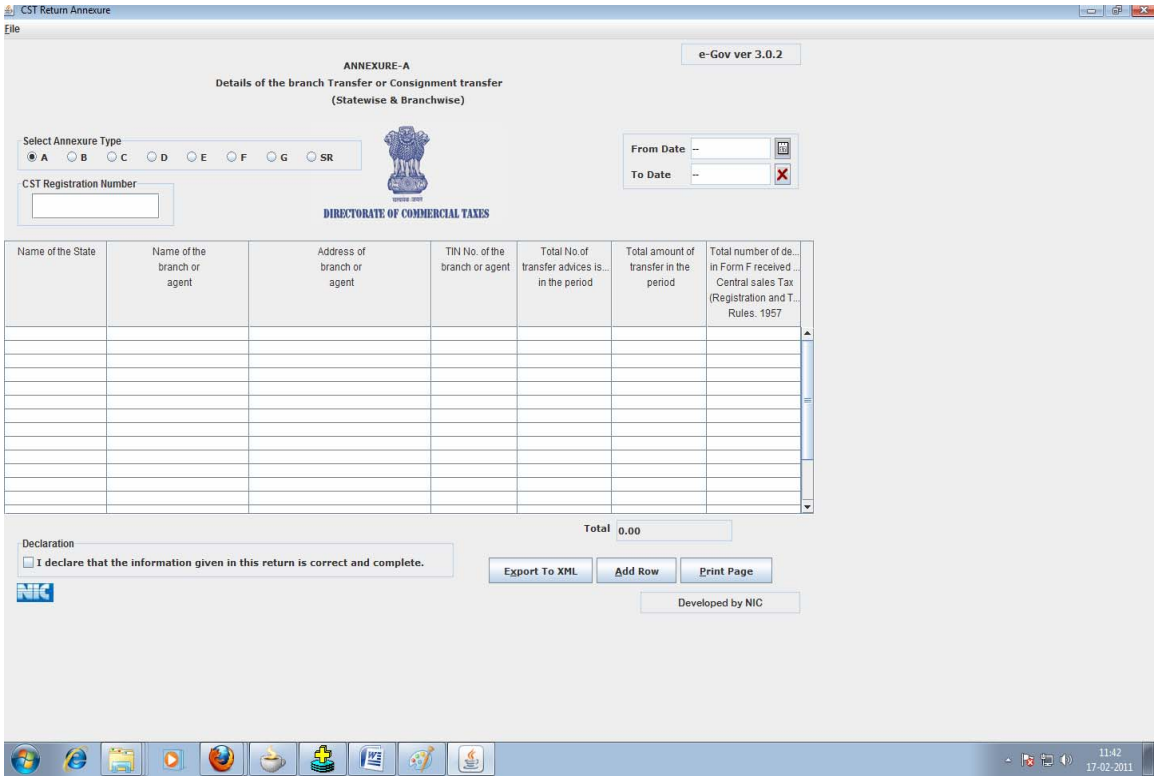
Create xml data file

If there is no error, then '*Check Form'* will be disabled and '*Export to XML*' button and '*Edit'* button will be enabled. If you want to edit the data, Click on *'Edit'* button and modify the data or else click '*Export to XML'* button to generate the .xml file to be uploaded. You will be prompted to save it in your computer by giving filename of xml type in a directory of your choice. For each SWING, one xml file has to be saved for uploading. If there is no data corresponding to annexure, you have to generate xml file from corresponding JAR form after entering his RC No., and From Date of the Return Period.

Annexures

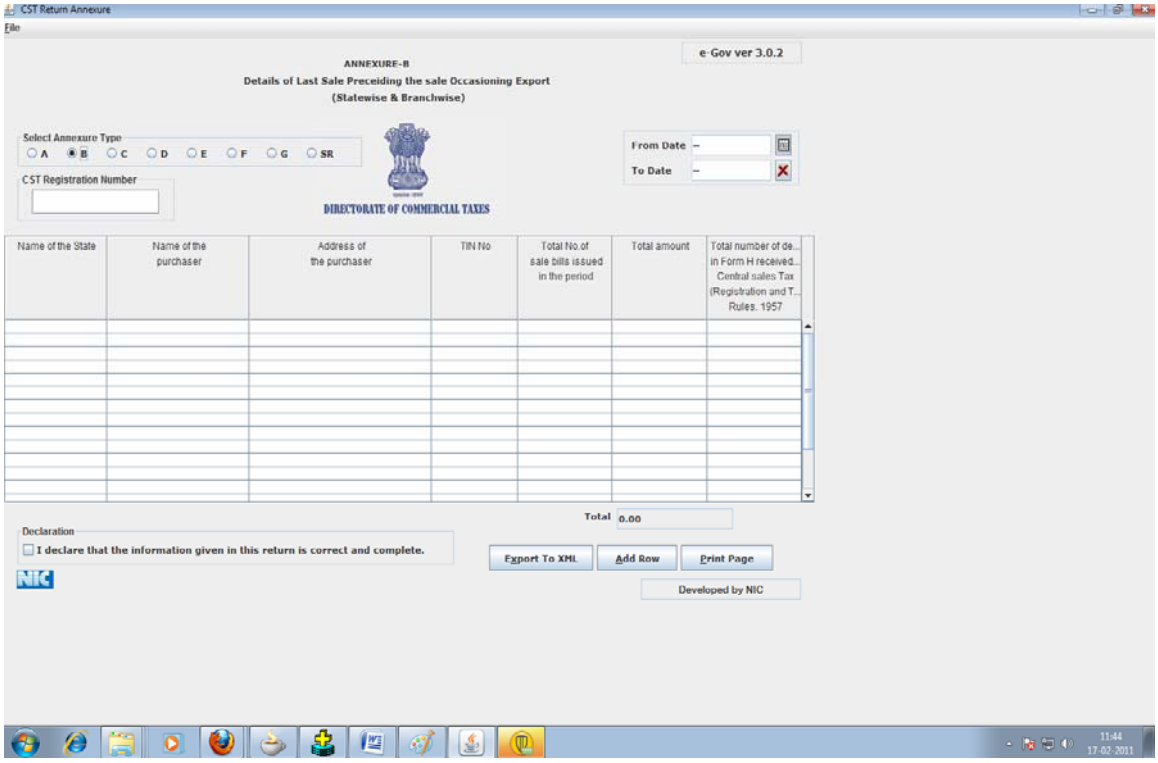
The eight copies of Annexure files are shown where Annexure type is checked for A, B, C, D, E, F, G and SR. Annexure –A, Annexure –B, Annexure –C Annexure-E, Annexure –F, Annexure – G and Annexure – SR (Sales Return) are shown in the following pages.

ANNEXURE - A



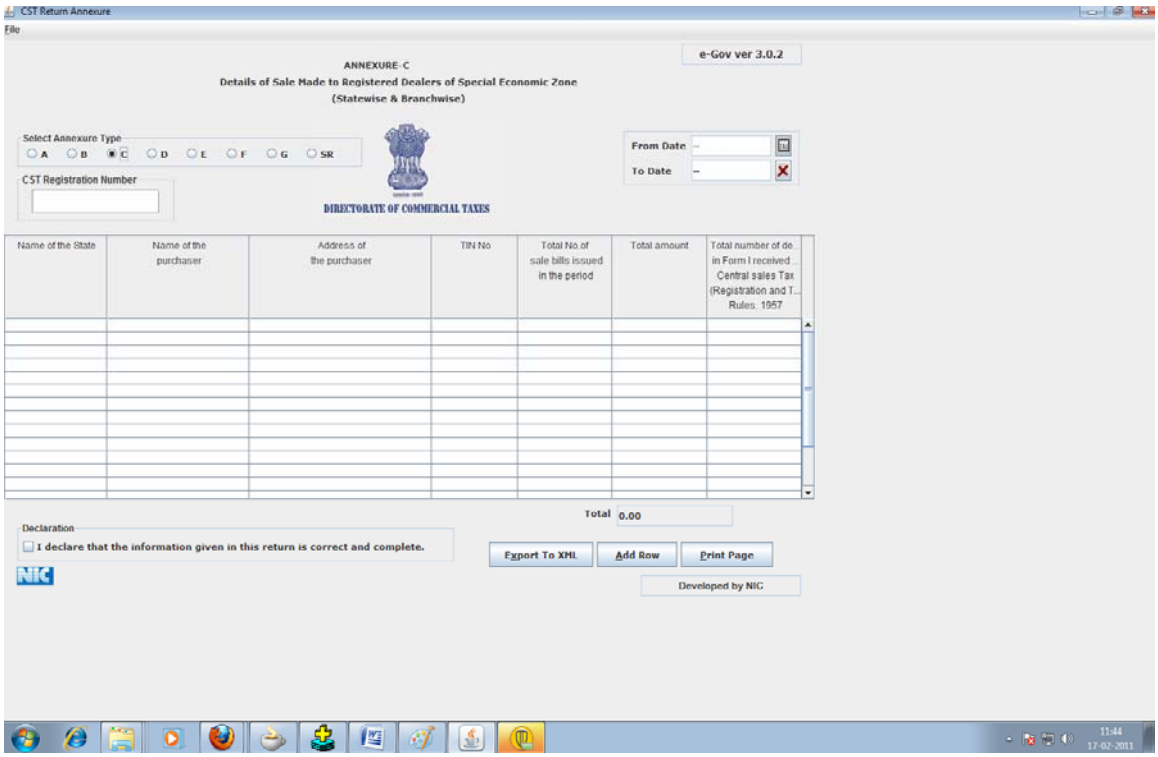
Annexure to show details of the branch transfer or consignment transfer (Statewise and Branchwise)

ANNEXURE - B



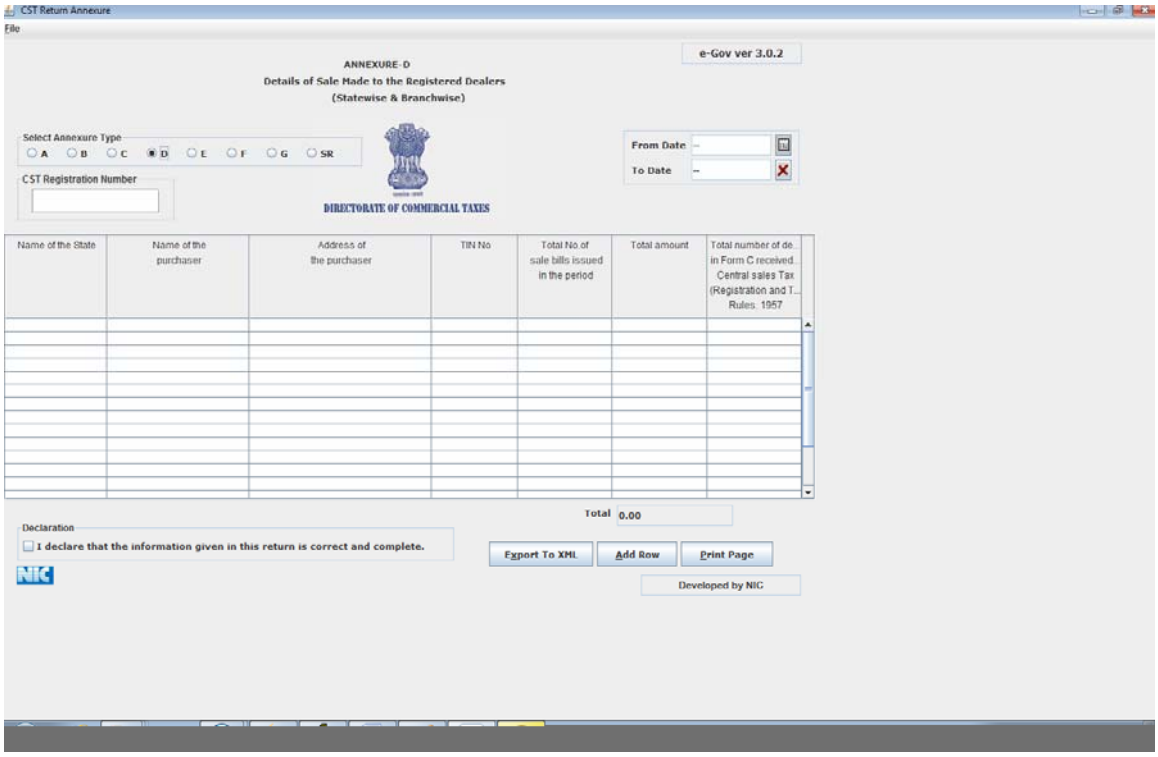
Annexure to show details of last sale preceding the sale occasioning export (Statewise and Branchwise).

ANNEXURE - C



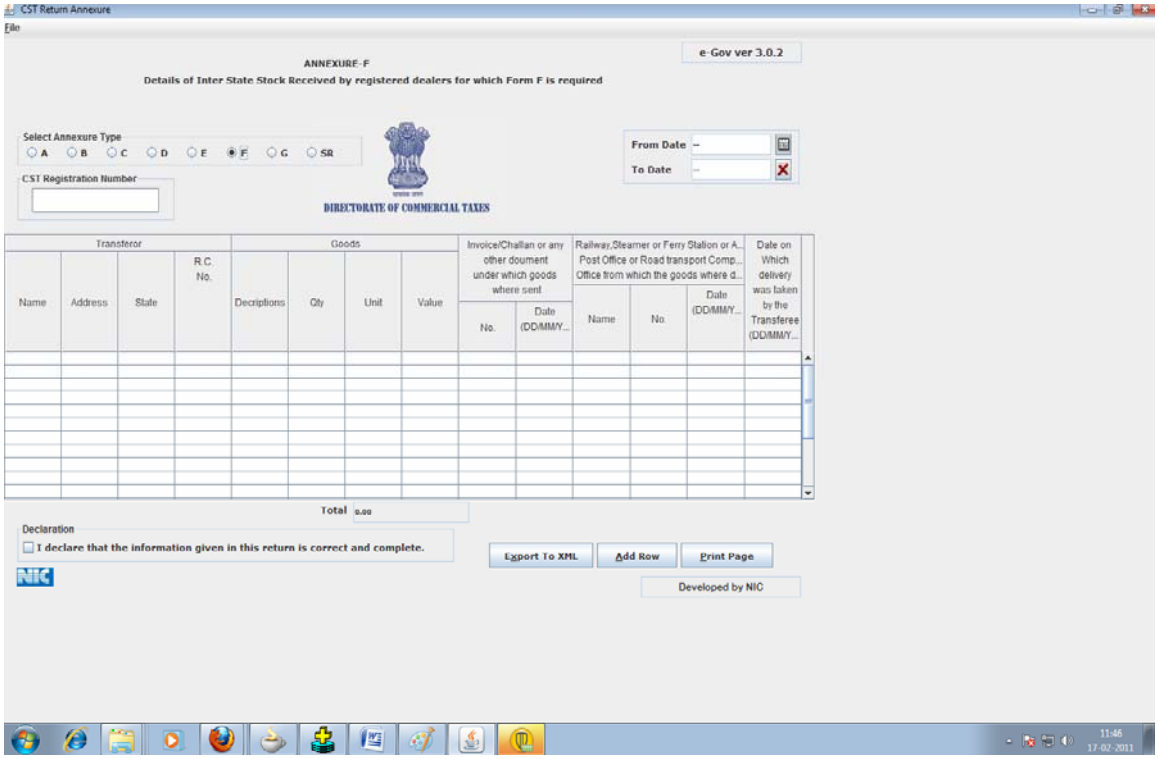
Annexure to show details of sale made to registered dealers of Special Economic Zone (Statewise and Branchwise)

ANNEXURE- D



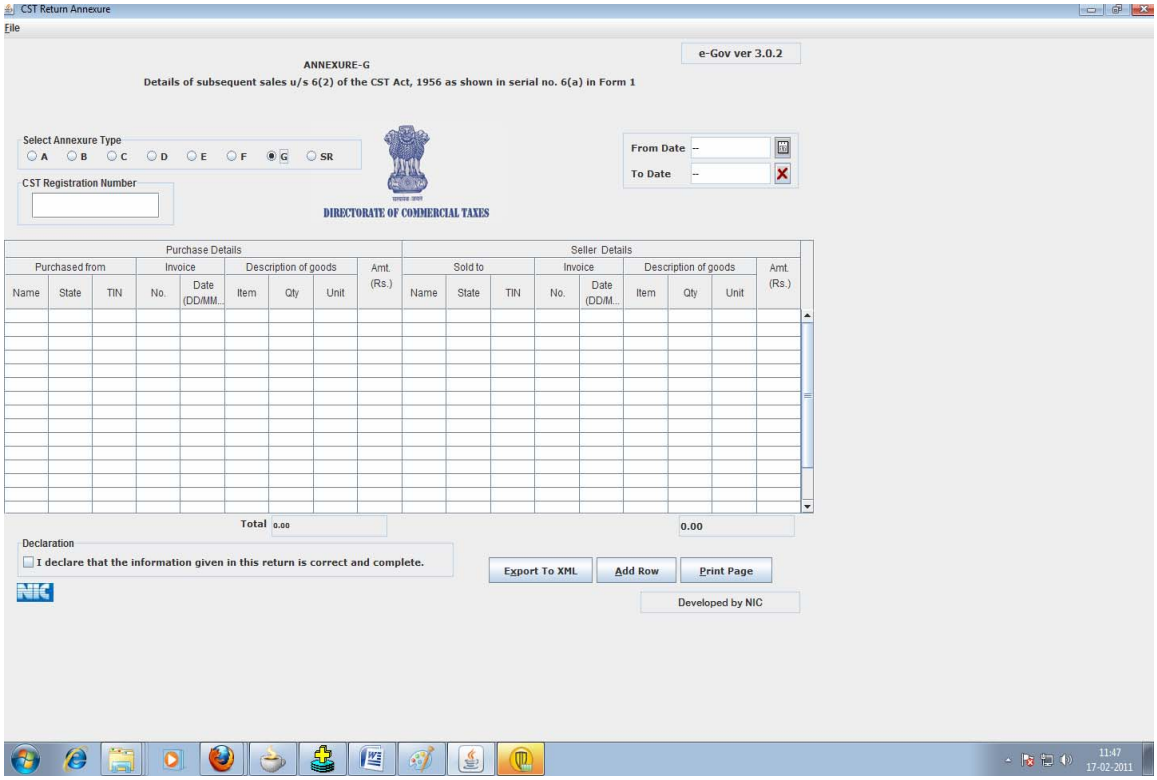
Annexure to show details of last sale made to the registered dealers.

ANNEXURE - F



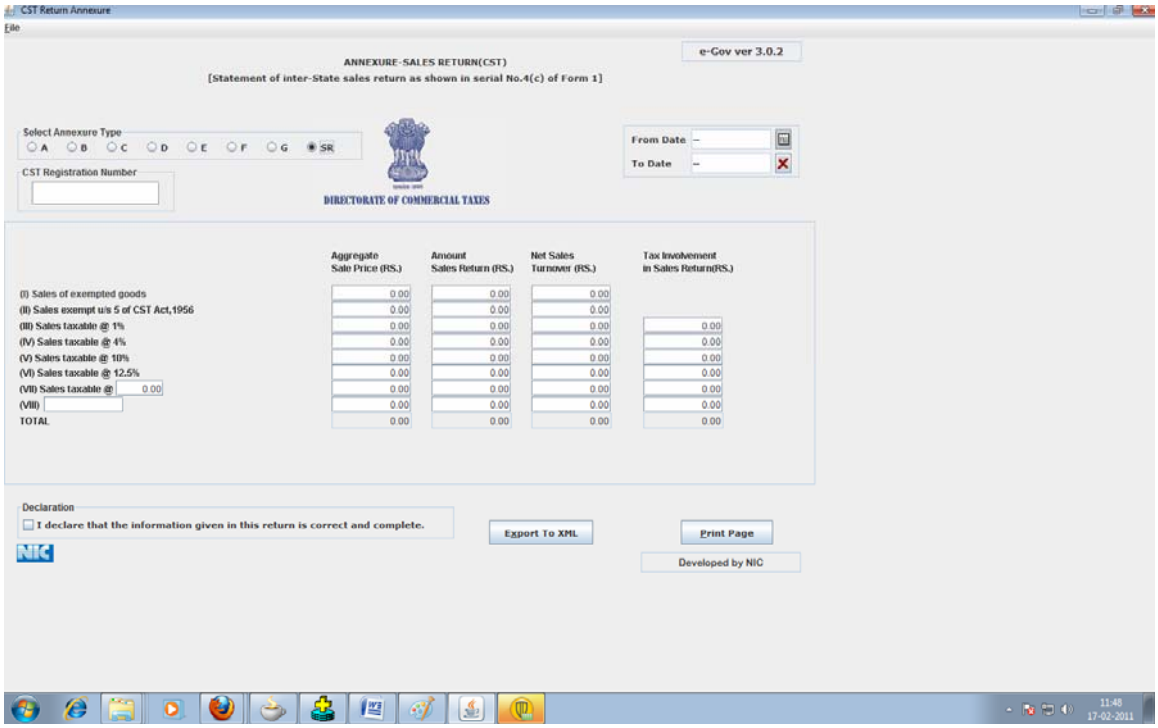
Annexure to show details of Inter State Stock received by registered dealers for which form F is required.

ANNEXURE - G



Annexure to show details of subsequent sales u/s 6(2) of the CST Act 1956 as shown in serial no. 6(a) in Form 1.

ANNEXURE – SR



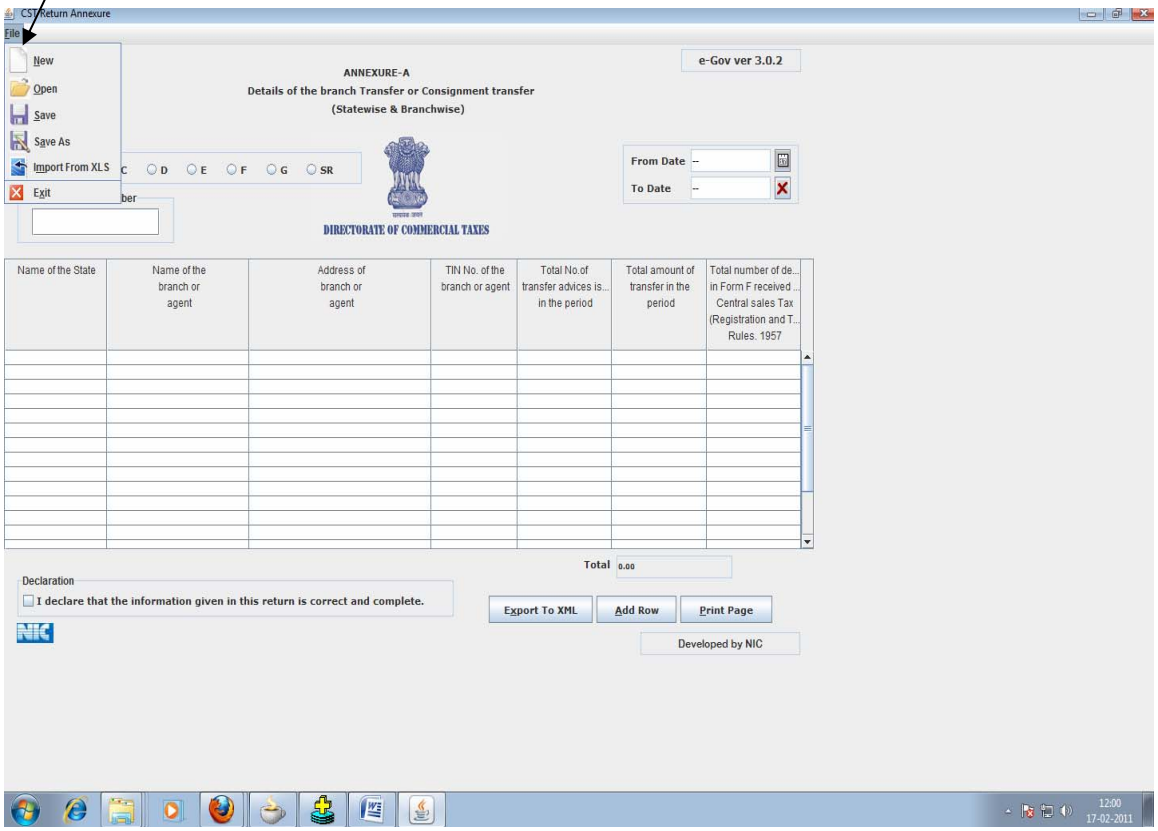
Annexure to show statement of inter-state sales return as shown in serial no. 4(c) of Form 1.

IMPORT DATA FROM MICROSOFT EXCEL TO THIS APPLICATION

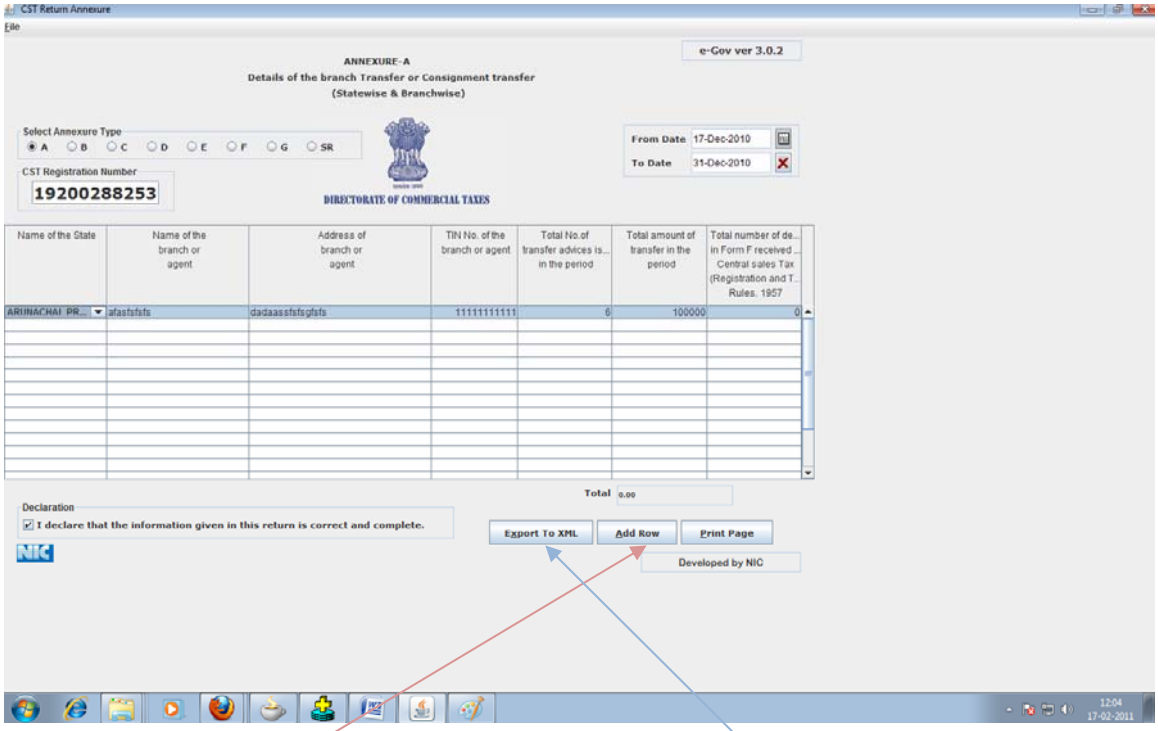
Click '*File*' at left corner to get a drop down menu with the following items.

- To create a new file click on '*New*'
- To open a saved XML file generated from this application click on '*Open*'
- To save a new file click on '*Save*' or 'Save As'
- To import an Excel sheet click on '*Import from XLS*'
- To exit from this application click on '*Exit*'

Above items are elaborated later.



Fill up CST Annexure

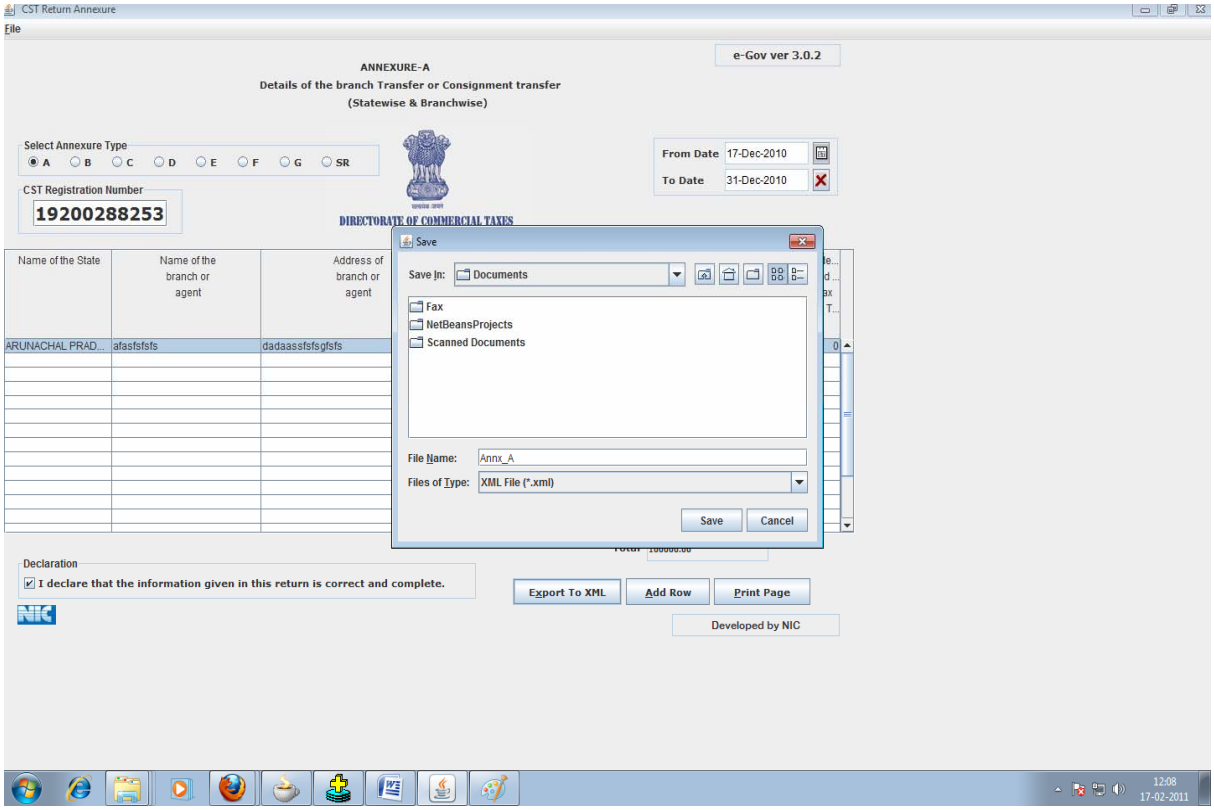


Fill up details in this form as per required. If you want more rows then click on '*Add Row*' to add more rows. Against each click one row will be added.

You may fill the form partially and save the data in XML file. Please refer to section '***Saving of data after partial filling of form'***

After fill up the form completely, check on Declaration and then click on '*Export To XML*' to generate the .xml file to be uploaded. You will be prompted to save it in your computer by giving filename of XML type in a directory of your choice.

After clicking '*Export To XML*' the next screen will appear as:

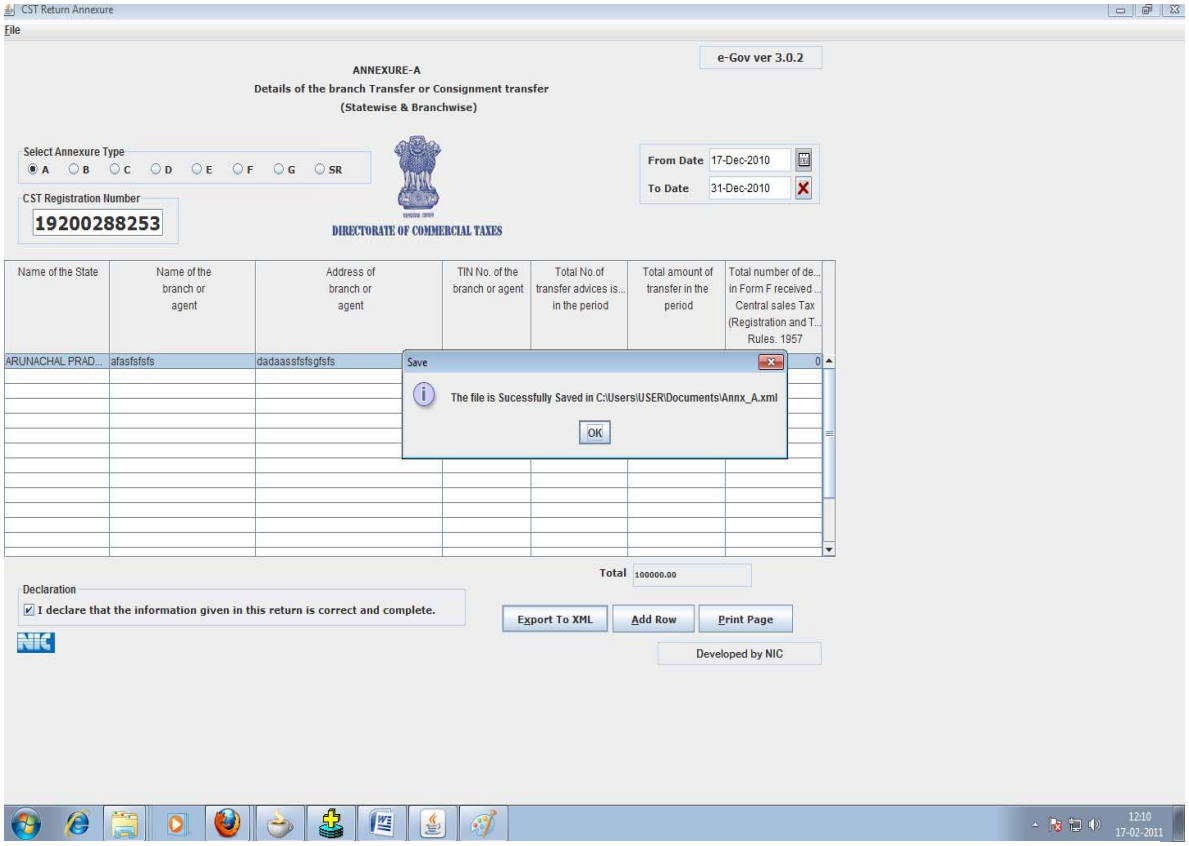


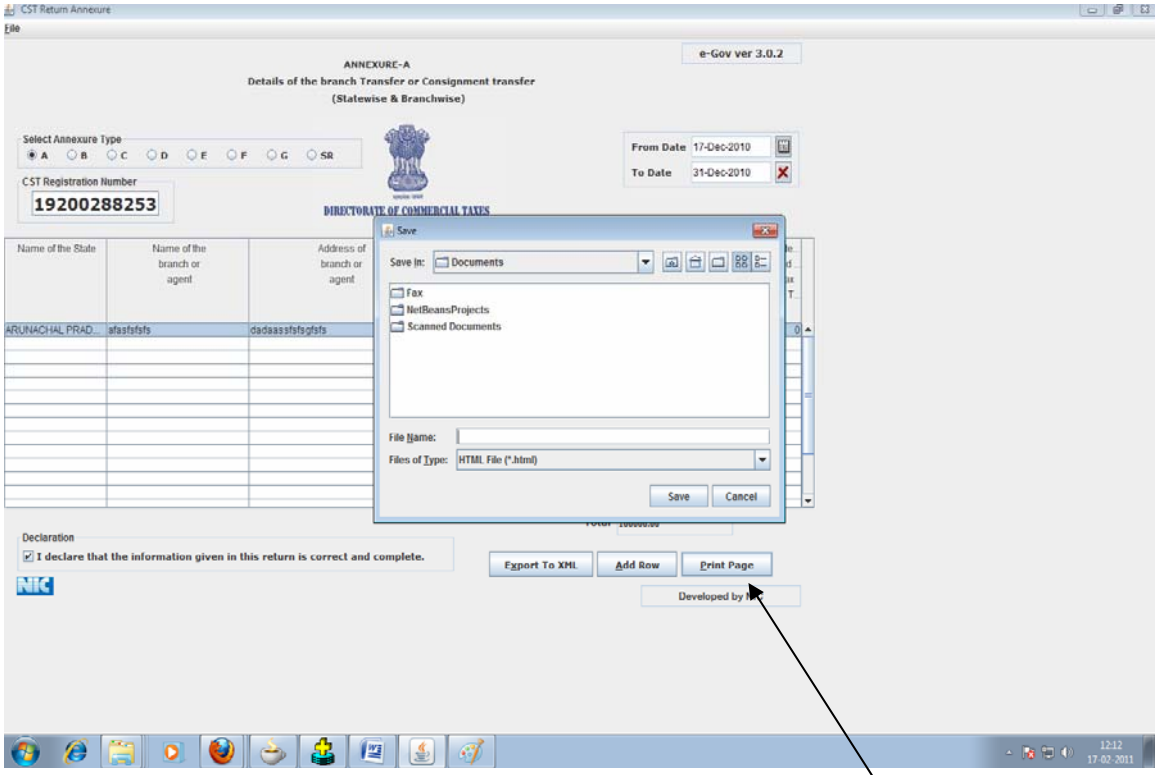
Give a file name as you want. After clicking on '*Save*' the next screen will appear as:

Note: Please select '*File type*' as '*. XML'.

Example: File name 'ANNX_A.xml'

This Application will show the path where XML file is stored in your computer.


CST Return Annexure
File
e-Gov ver 3.0.2
ANNEXURE-A
Details of the branch Transfer or Consignment transfer
(Statewise & Branchwise)
Select Annexure Type
A B C D E F G SR
CST Registration Number
19200288253
DIRECTORATE OF COMMERCIAL TAXES
From Date 17-Dec-2010
To Date 31-Dec-2010
Name of the State
Name of the branch or agent
Address of branch or agent
TIN No. of the branch or agent
Total No.of transfer advices is... in the period
Total amount of transfer in the period
Total number of de... in Form F received ... Central sales Tax (Registration and T... Rules. 1957
ARUNACHAL PRAD...
afasfsfsfs
dadaassfsfsgfsfs
0
Save
The file is Sucessfully Saved in C:\Users\USER\Documents\Annx_A.xml
OK
Total 100000.00
Declaration
I declare that the information given in this return is correct and complete.
Export To XML
Add Row
Print Page
Developed by NIC
12:10
17-02-2011



Give a file name as you want. After clicking on '*Save*' and then 'ok' the next screen will appear as:

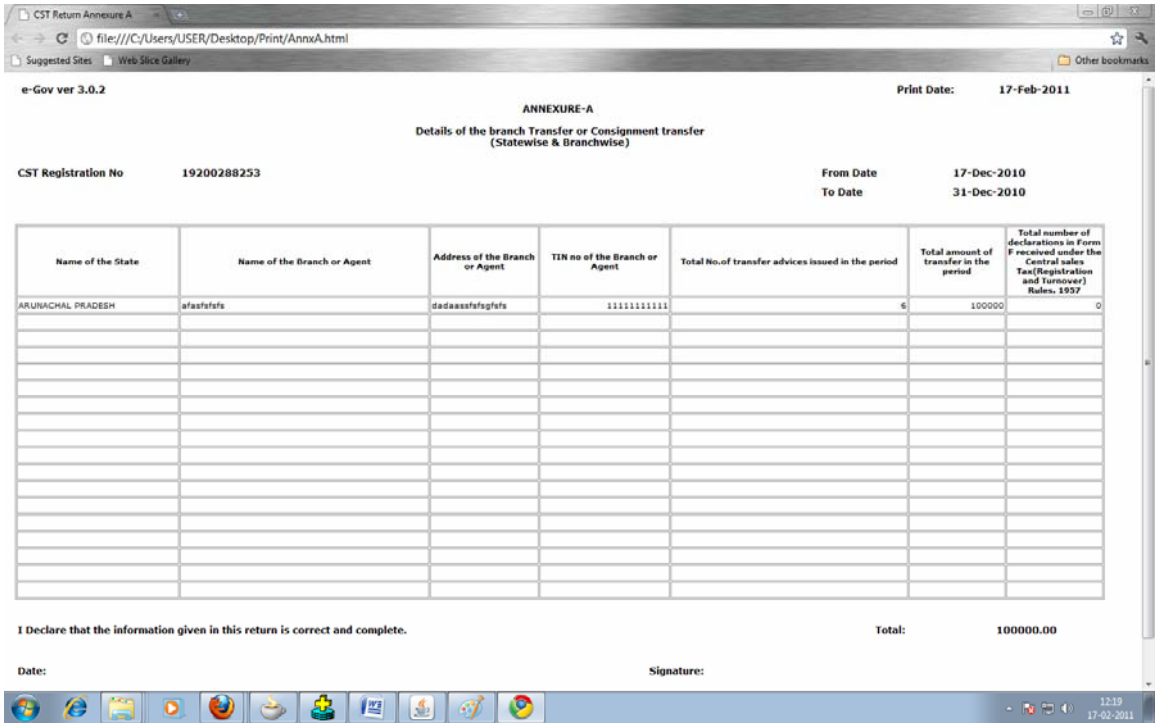
Note: Please select '*File type*' as '*. HTML'.

Example: File name 'ANNX_A.html'

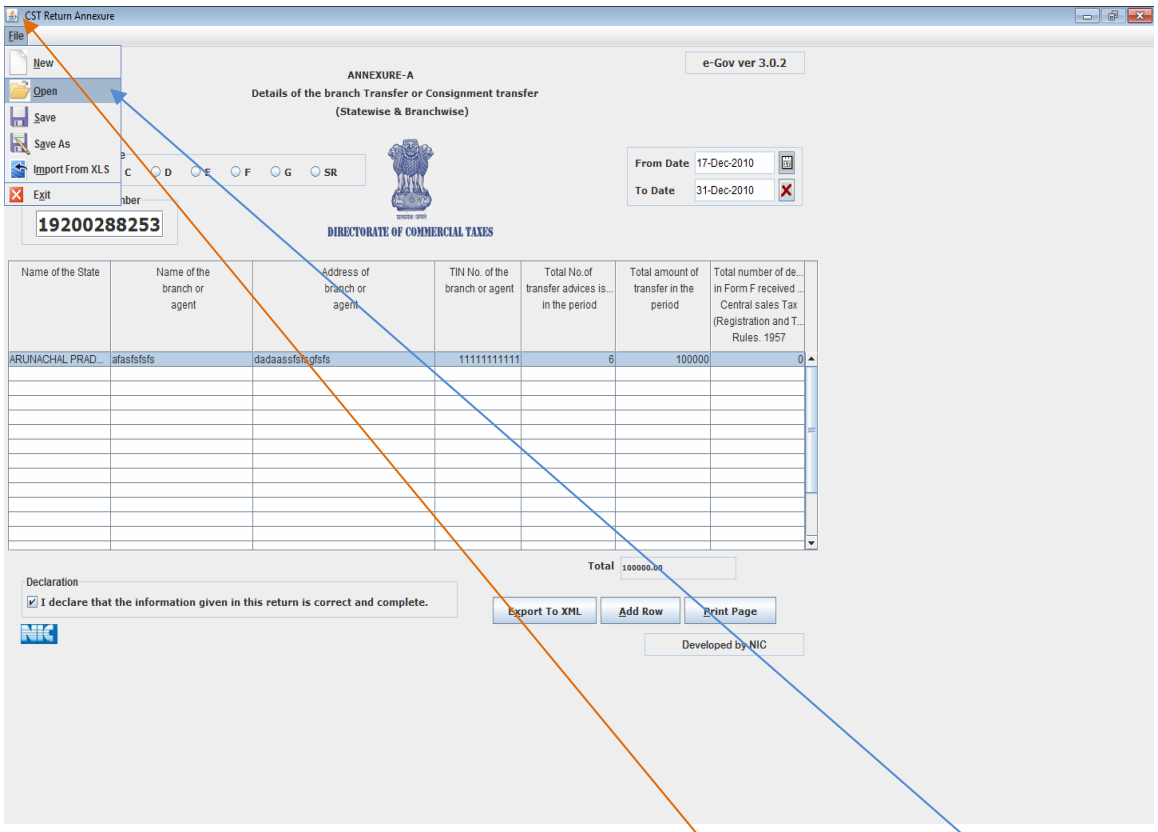
If you want to take printout of the filled form then you have to click '*Print page*' button.

After clicking 'Print page' the next screen will appear as:

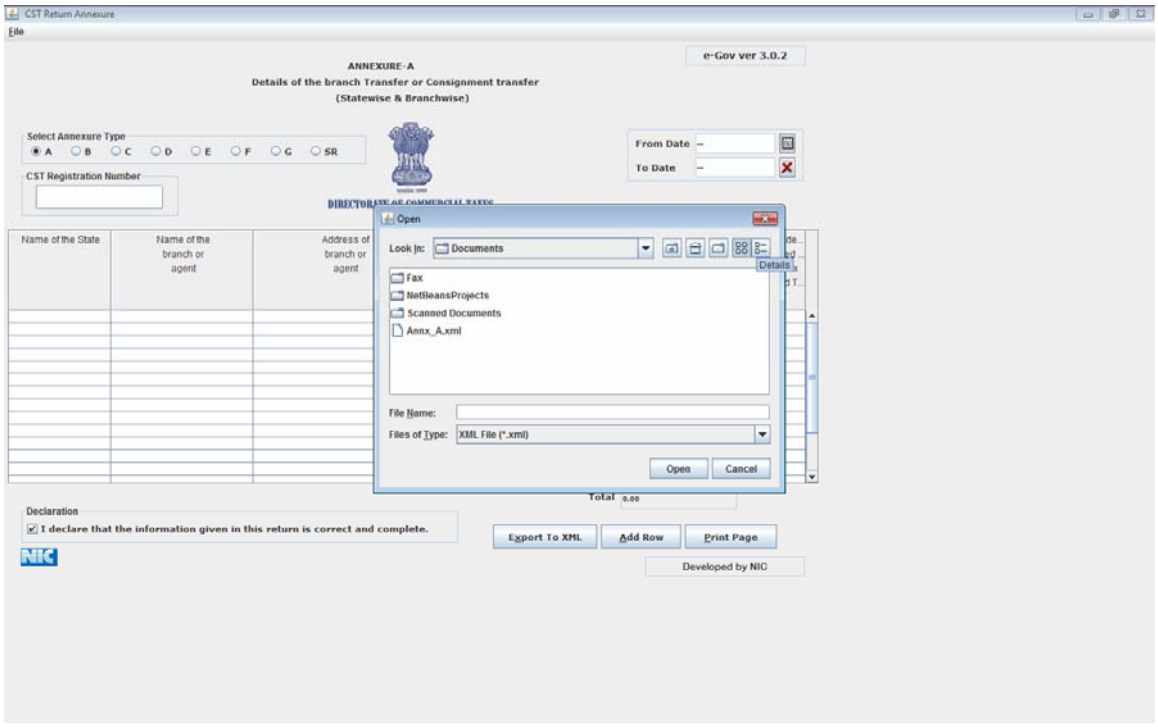
Now you can now take the print out by clicking the 'Print' button.



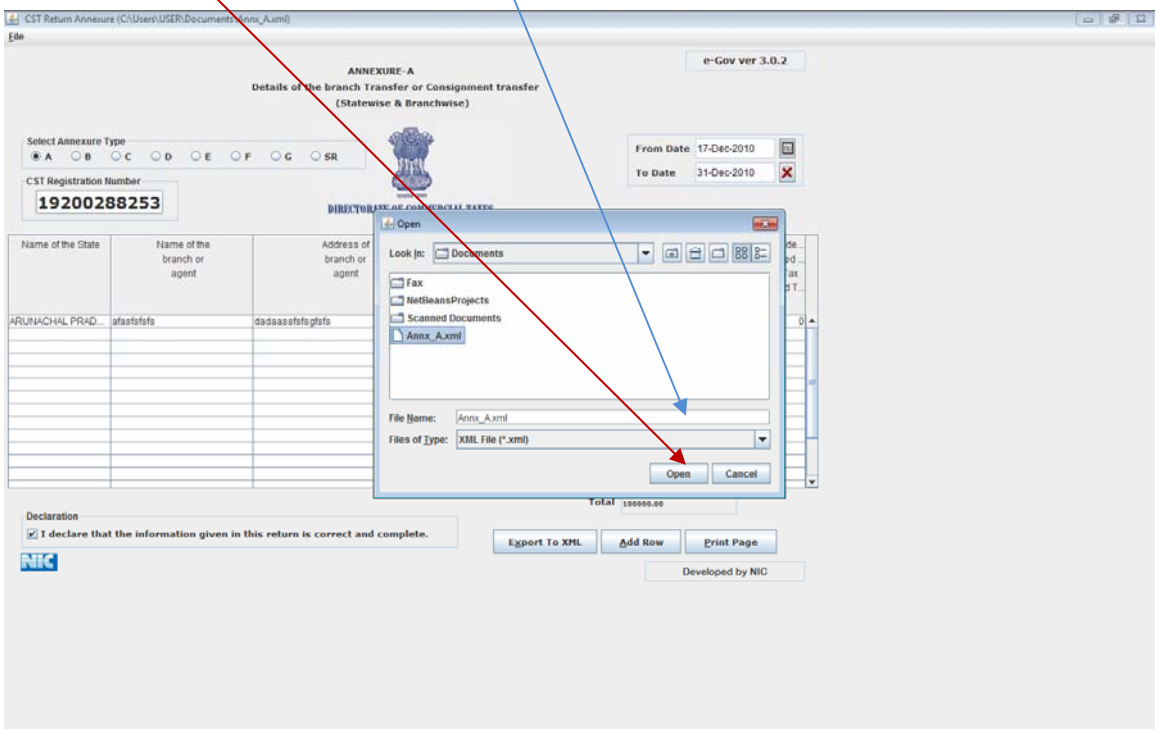
[Open a XML Saved file](#)



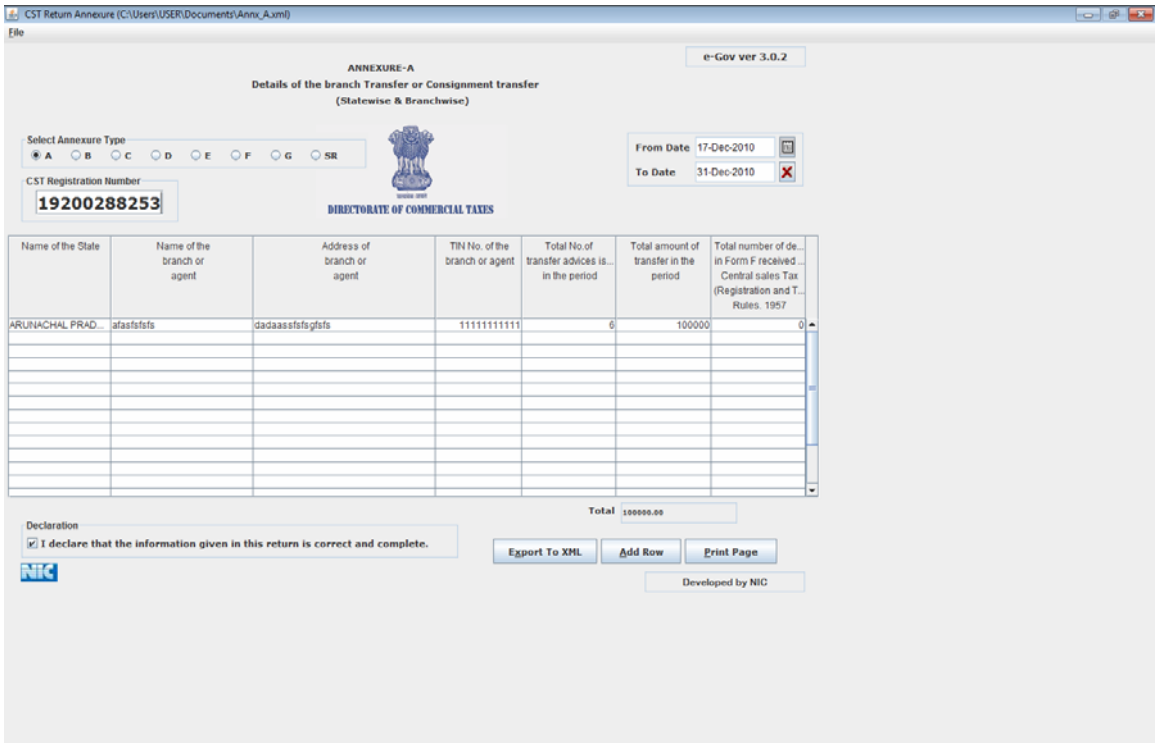
To open a saved XML file you have to select '*File*' then click on '*Open*' the next screen will appear as:



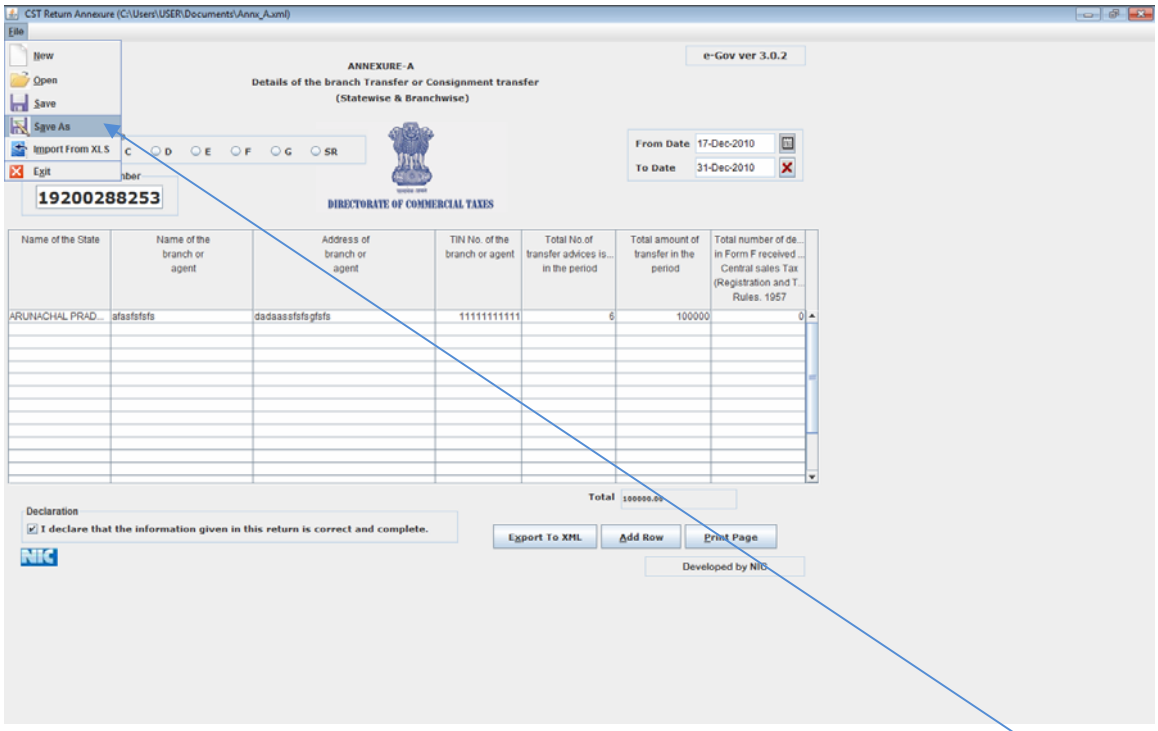
Then select a XML file you have generated from this application. On selecting file click on '*Open*'.



The xml file will be then open. The open file will be shown as:

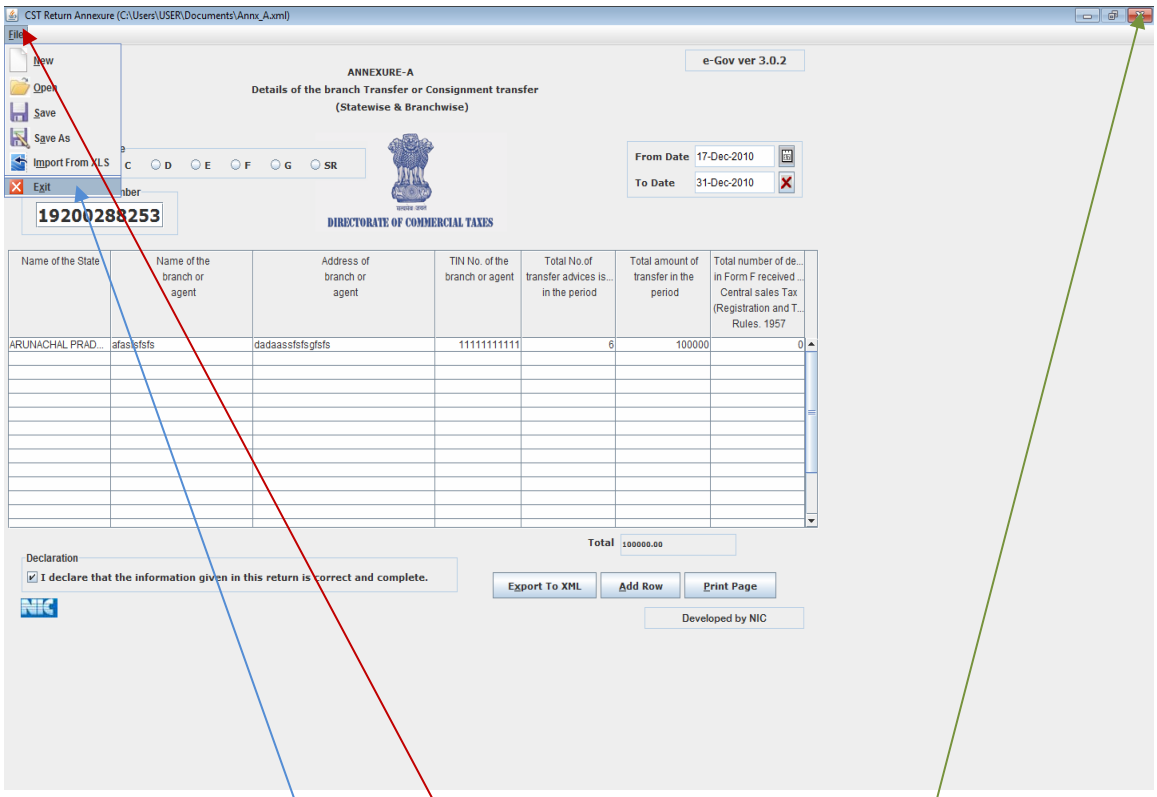


Saved the changed file in another location:



To save the data in another location you have to select ‘file’ , then click ‘Save As’ and then proceed like as save option.

To Exit this application

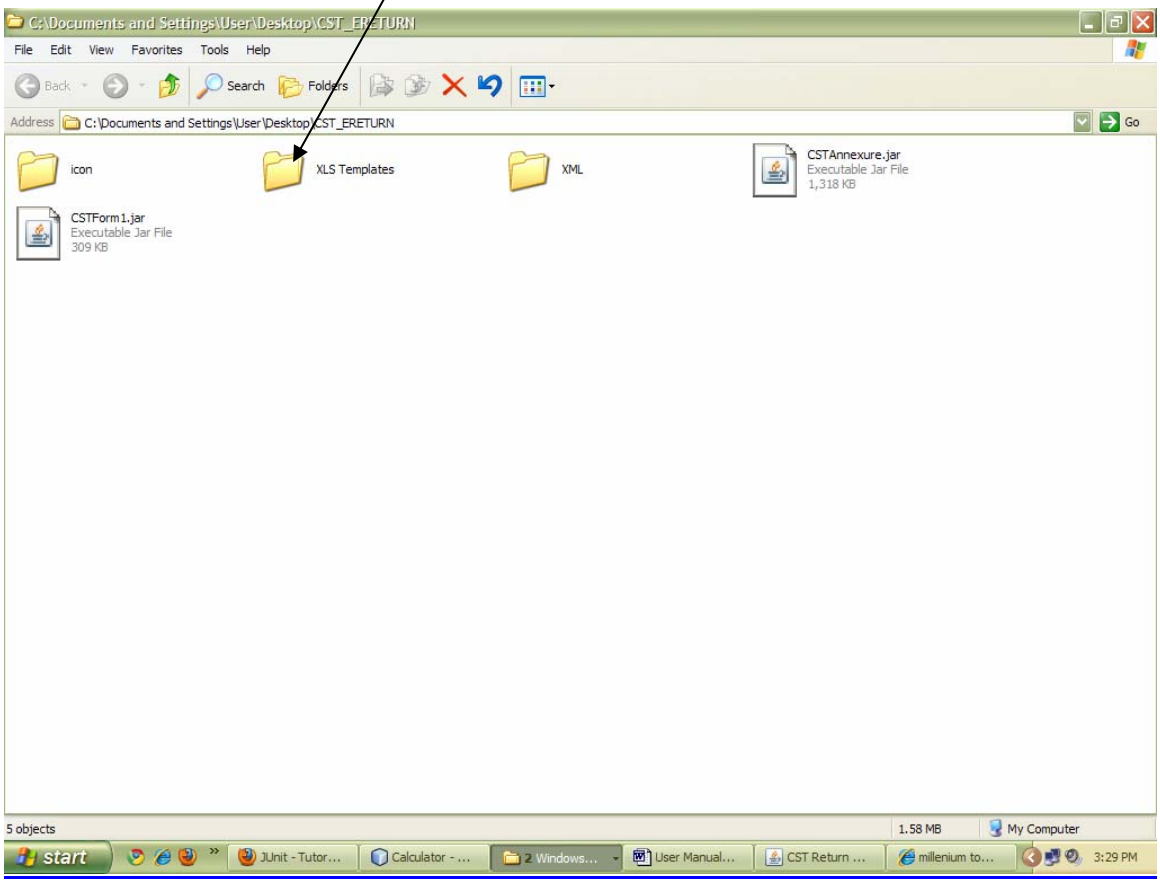


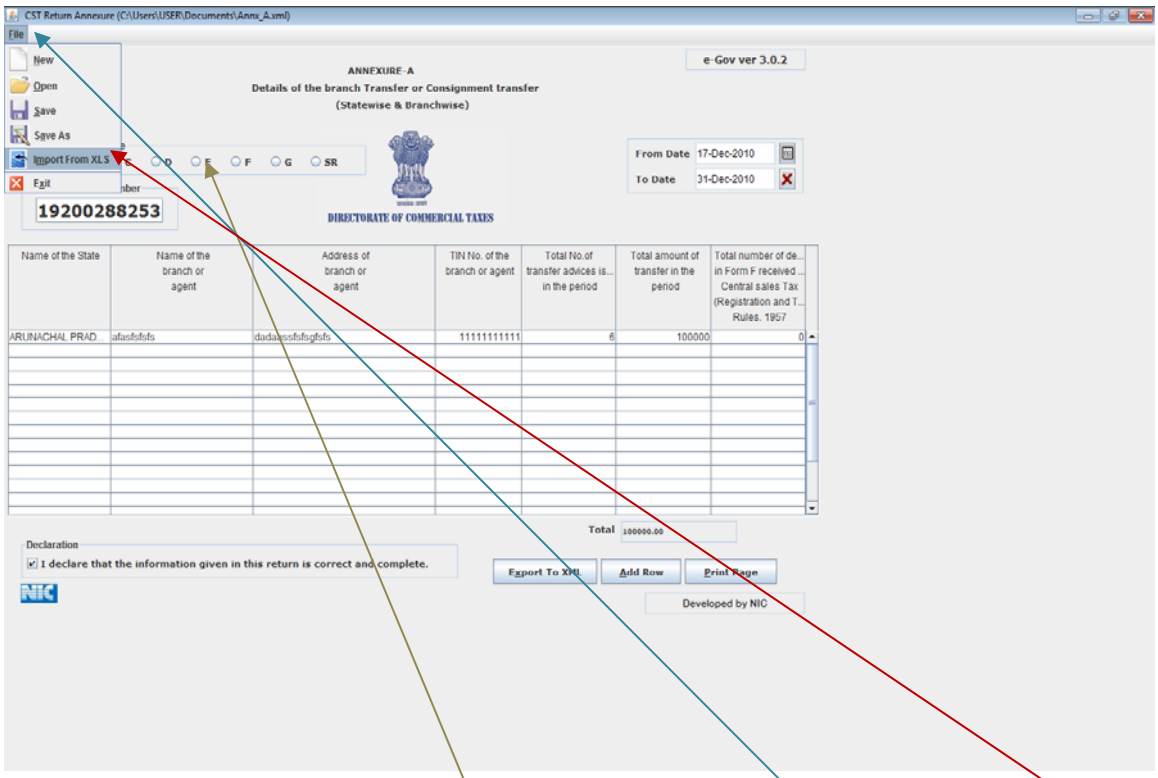
You can click on '*Exit*' from '*File*' menu or you click on close button of this window.

Import data from Microsoft Excel in this Application

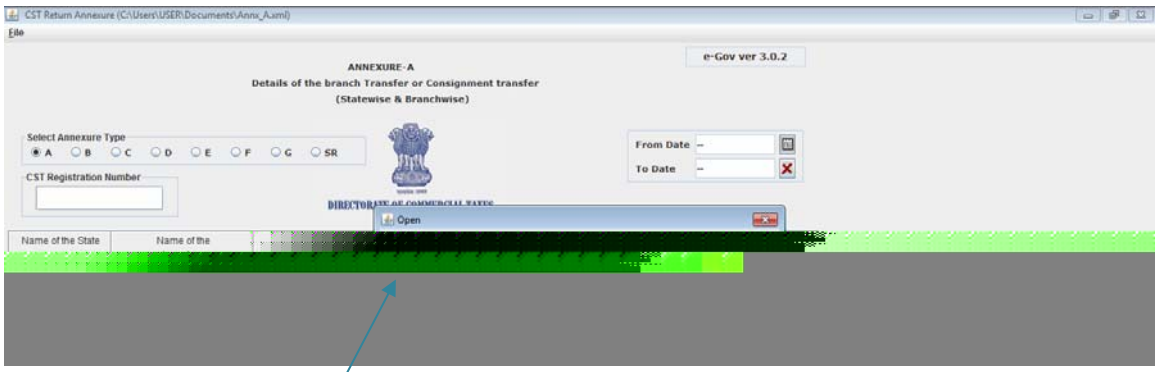
You can import data from Microsoft Excel file provided you have to use XLS Templates.

For your convenience Excel template is provided in the XLS template folder.



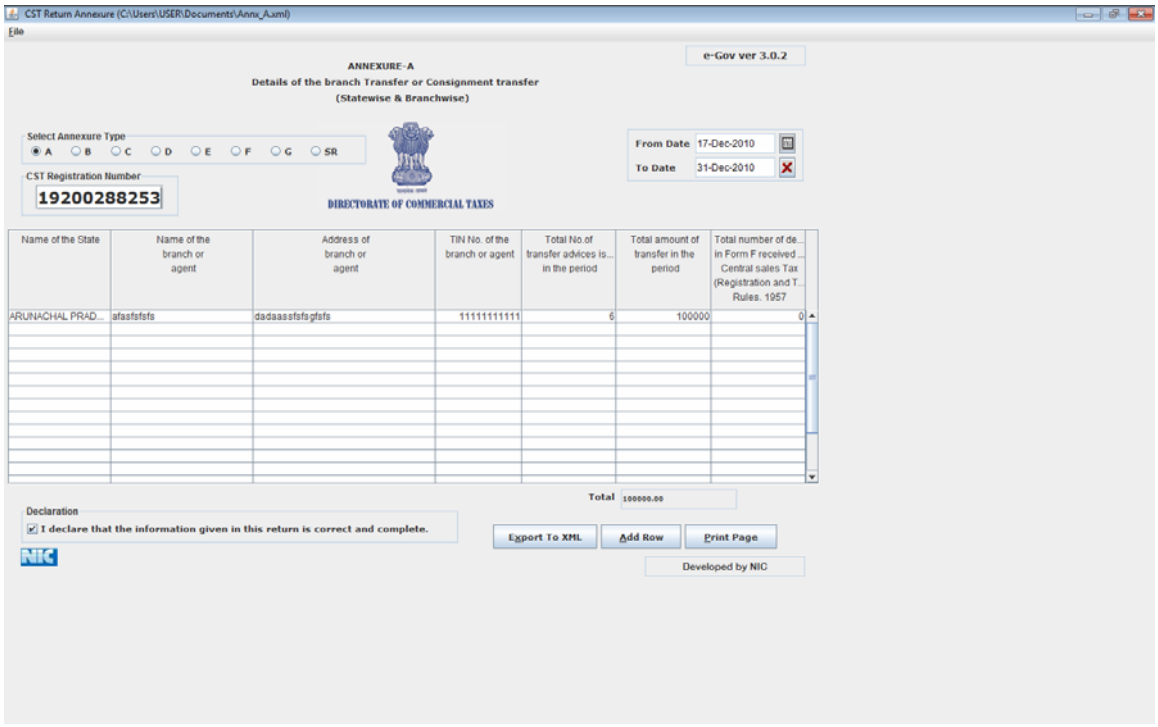


First you have to select '*Type of Form*' then click on '*File*', then click on '*Import from XLS*' then select the Microsoft Excel file, where data have been saved. On clicking, the next screen will appear as:

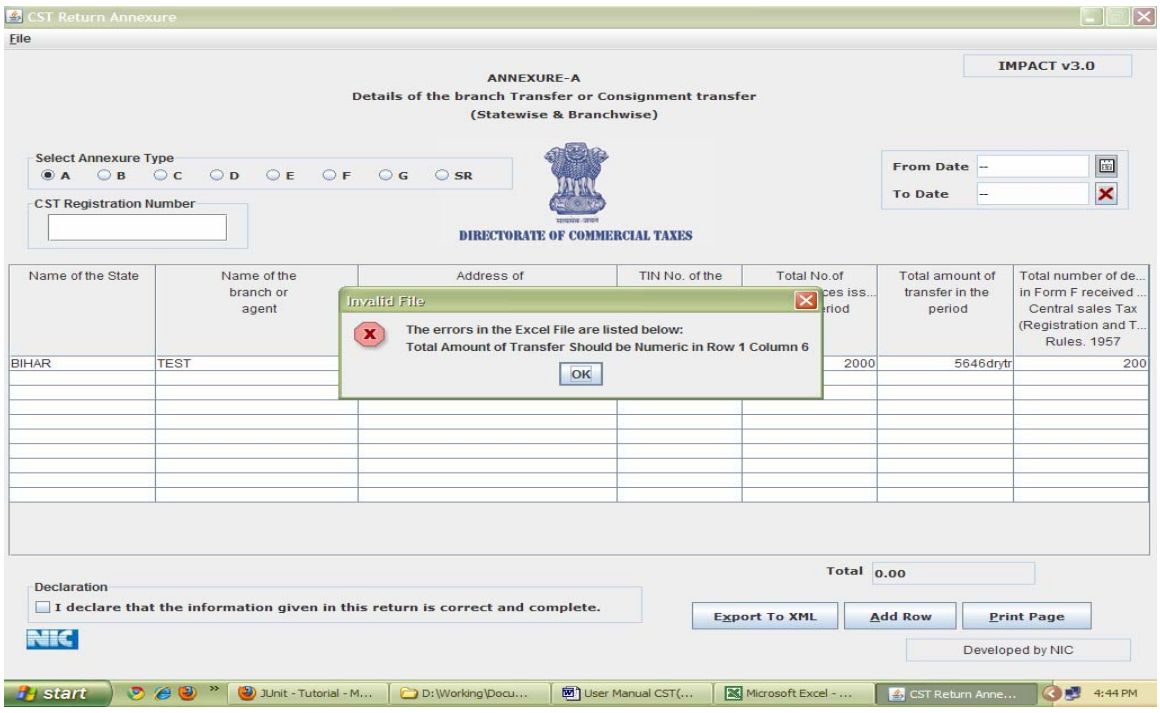


Select the Excel file, and then click on '*Open*'.

Data will be populated in the form.



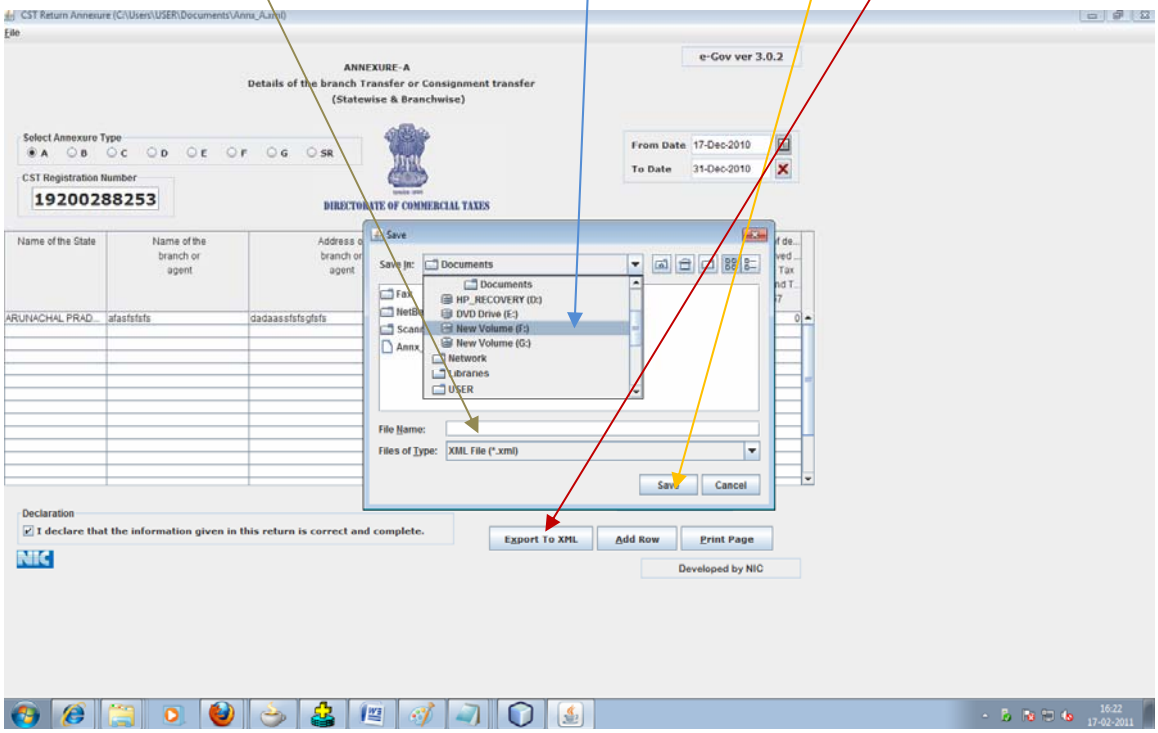
<u>If you select any invalid excel file then you will get this message</u>.



Step-8

Create xml annexure data file

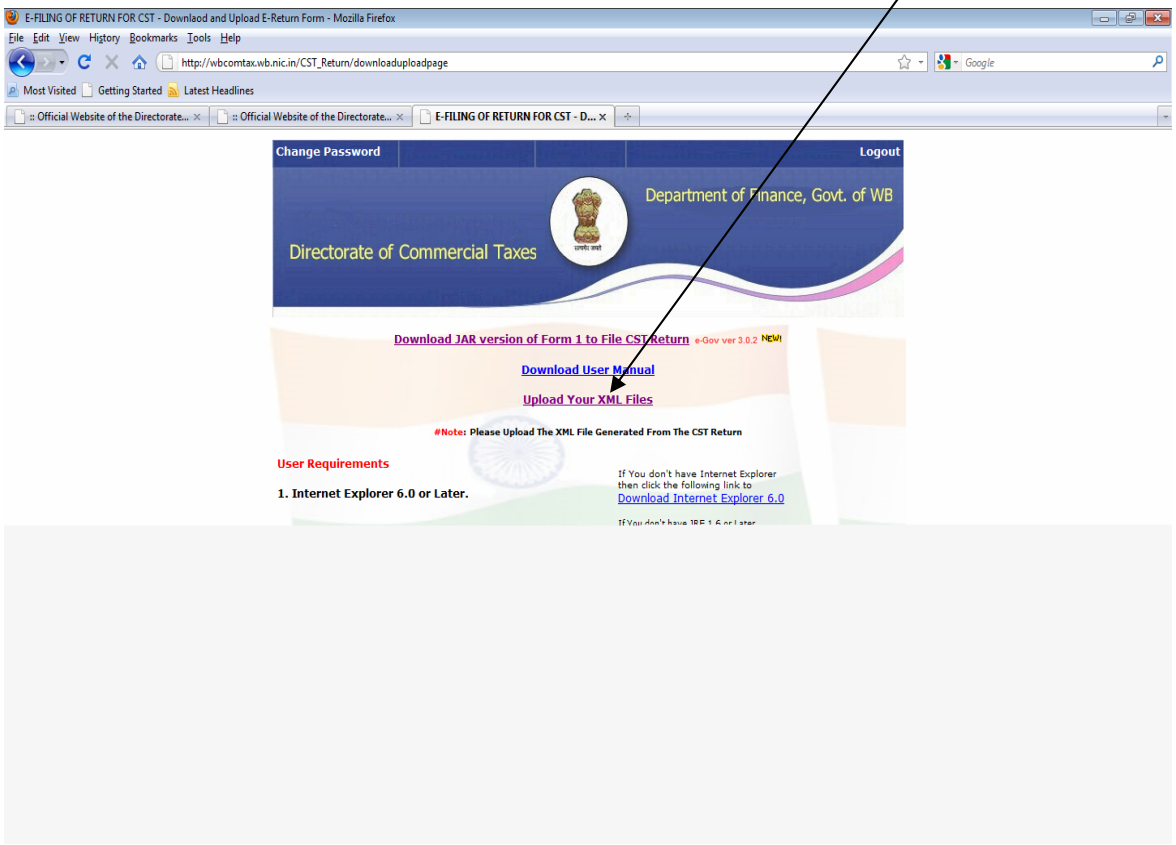
After filling the Annexure form you have to click the 'Export to XML' button. It will check the form if any error exist. If there exist any error then it will show the error field. If there is no error then it opens the dialog box to save the .xml file. Then give a file name in the empty space and then click 'Save button. File will be saved on that location. You can also change the location for storing the file.



Step-9

Upload xml data file

To Upload xml files, you have to connect to the portal and enter your User-id and Password. After successful authentication, next screen as shown in the figure will appear. You have to click on the link showing '*Upload Your XML Files*'

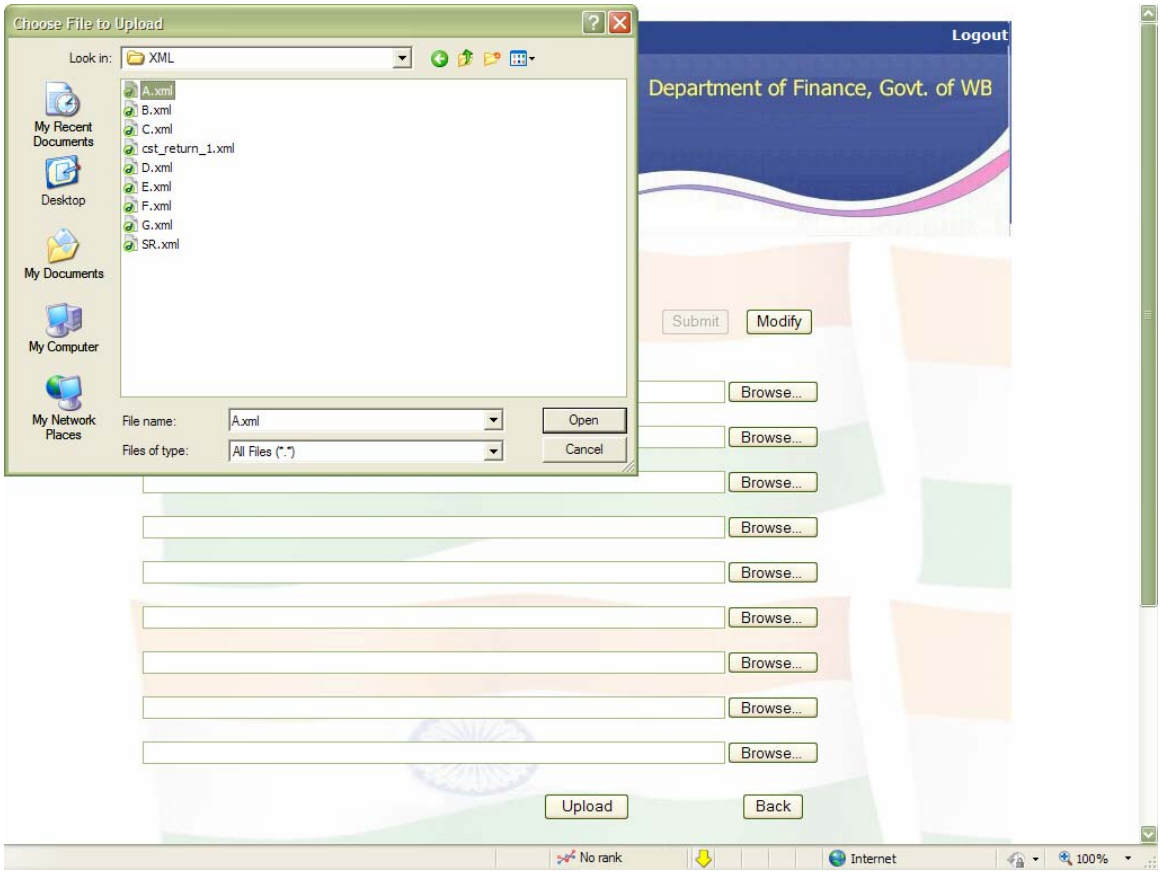


Next screen as show in figure below will appear. You have to input the total number of files to be uploaded in figure as shown in the screen below. On clicking *'Submit' button*, you will get as many spaces to upload the files as declared. You can click '*Modify*' button to change the declared number of files.

You have to click on '*Browse'* button to select the xml files, stored in your PC, to be uploaded.

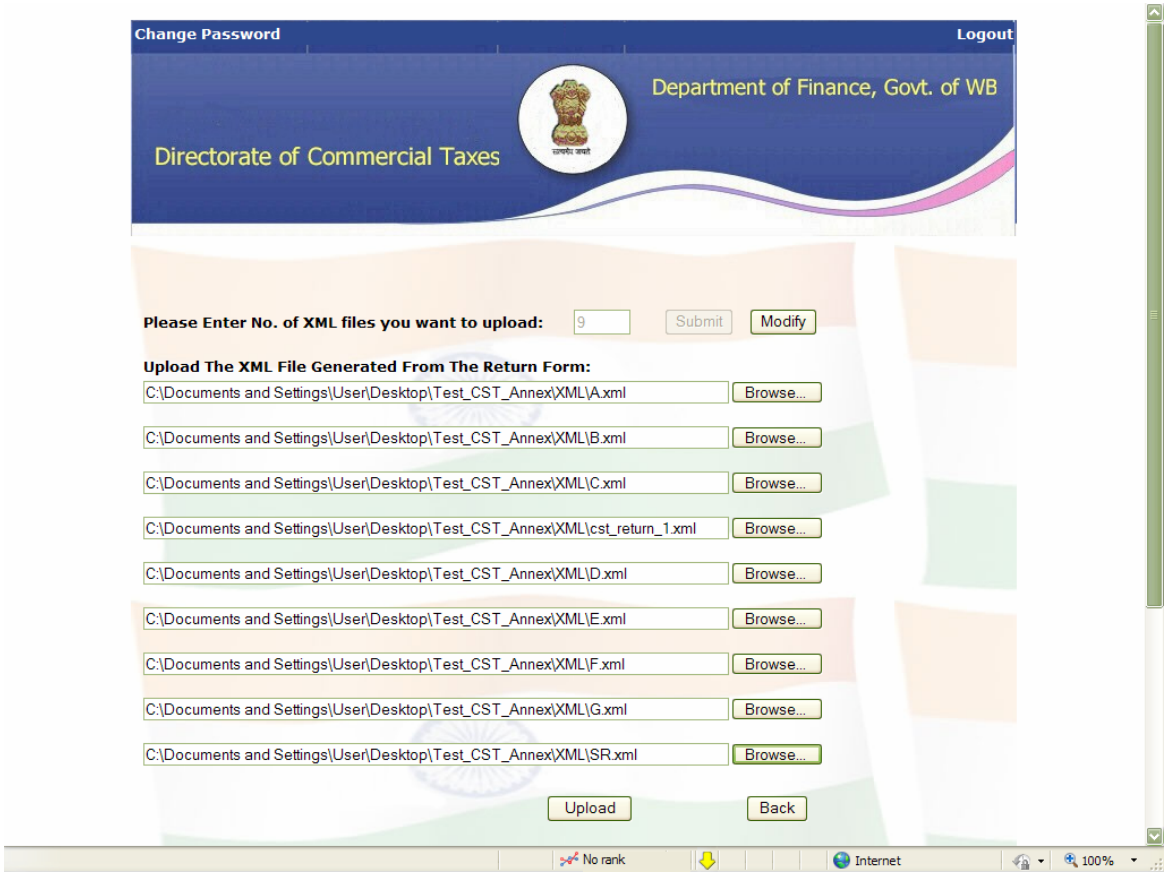
Change Password
Logout
Department of Finance, Govt. of WB
Directorate of Commercial Taxes
Please Enter No. of XML files you want to upload:
9
Submit
Modify
Upload The XML File Generated From The Return Form:
Browse...
Upload
Back
No rank
Internet
100%

You will select the file to be uploaded by moving to the folder where you have stored the file in your own PC.



Similarly, three annexure files may be uploaded.

If you use the same name for two files, then while uploading, a message will appear as shown in figure below.


Change Password
Logout
Department of Finance, Govt. of WB
Directorate of Commercial Taxes
Please Enter No. of XML files you want to upload:
9
Submit
Modify
Upload The XML File Generated From The Return Form:
C:\Documents and Settings\User\Desktop\Test_CST_Annex\XML\A.xml
Browse...
C:\Documents and Settings\User\Desktop\Test_CST_Annex\XML\B.xml
Browse...
C:\Documents and Settings\User\Desktop\Test_CST_Annex\XML\C.xml
Browse...
C:\Documents and Settings\User\Desktop\Test_CST_Annex\XML\cst_return_1.xml
Browse...
C:\Documents and Settings\User\Desktop\Test_CST_Annex\XML\D.xml
Browse...
C:\Documents and Settings\User\Desktop\Test_CST_Annex\XML\E.xml
Browse...
C:\Documents and Settings\User\Desktop\Test_CST_Annex\XML\F.xml
Browse...
C:\Documents and Settings\User\Desktop\Test_CST_Annex\XML\G.xml
Browse...
C:\Documents and Settings\User\Desktop\Test_CST_Annex\XML\SR.xml
Browse...
Upload
Back
No rank
Internet
100%

Step -10

Check for errors and print acknowledgement

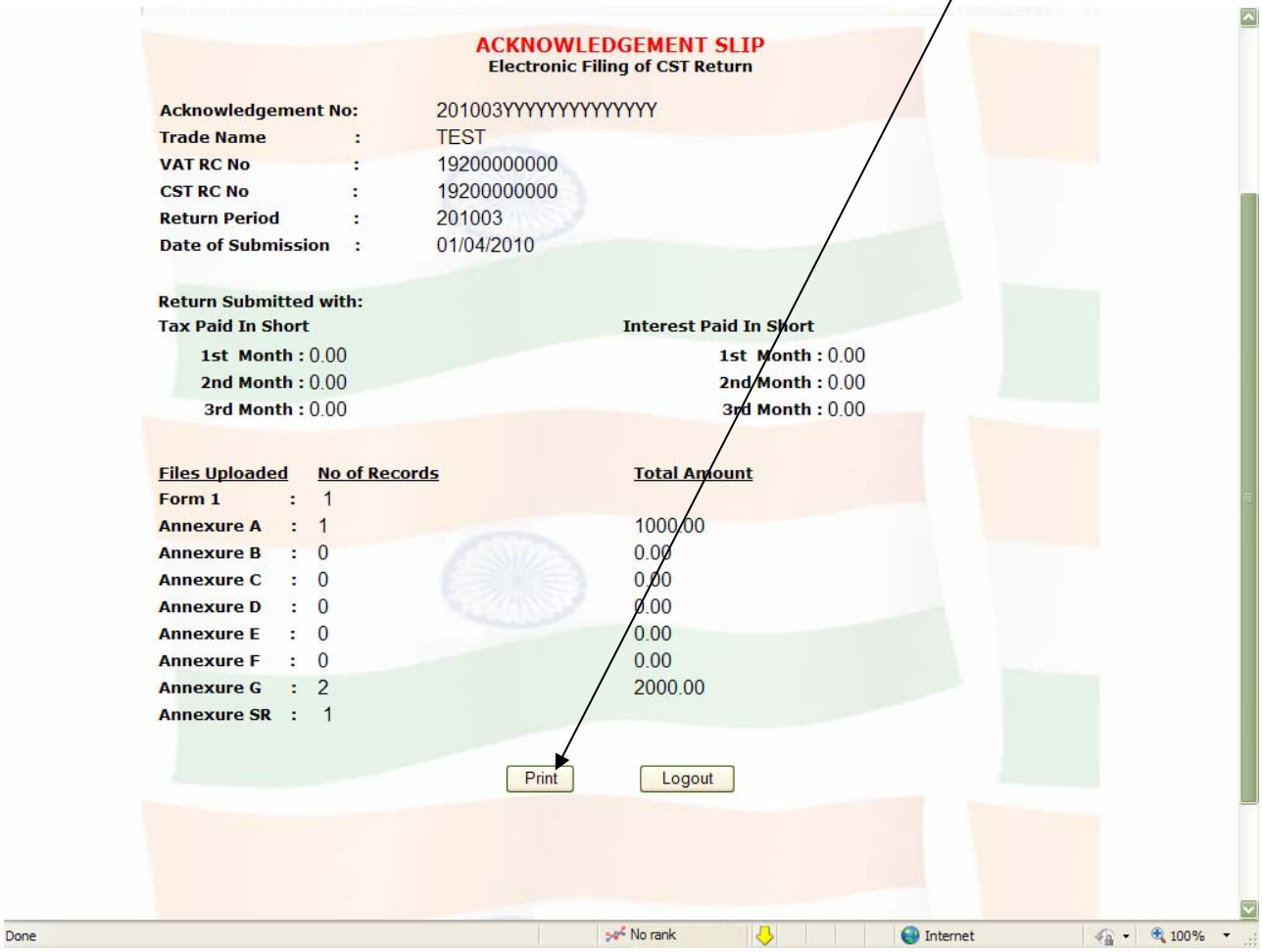
At this time, server side error checking will be performed as shown in the figure below.

If any error is found, then that will be displayed accordingly as shown in the figure below.

Errors are self-explanatory. If the error is due to duplicate uploading, you will have to upload the files correctly.

If the errors are found in the data entered in the SWING files, such errors have to rectify and xml files will have to be created and uploaded again.

On successful uploading of files, you will be informed with an acknowledgement slip as shown in the figure. You should take a print (by clicking on *'Print'* button) of it for future reference before *'Logout'* (exit).



ACKNOWLEDGEMENT SLIP
Electronic Filing of CST Return

Acknowledgement No:		201003YYYYYYYYYYYYY
Trade Name	:	TEST
VAT RC No	:	19200000000
CST RC No	:	19200000000
Return Period	:	201003
Date of Submission	:	01/04/2010

Return Submitted with:

Tax Paid In Short	**Interest Paid In Short**
1st Month : 0.00	**1st Month :** 0.00
2nd Month : 0.00	**2nd Month :** 0.00
3rd Month : 0.00	**3rd Month :** 0.00

Files Uploaded		**No of Records**	**Total Amount**
Form 1	:	1	
Annexure A	:	1	1000.00
Annexure B	:	0	0.00
Annexure C	:	0	0.00
Annexure D	:	0	0.00
Annexure E	:	0	0.00
Annexure F	:	0	0.00
Annexure G	:	2	2000.00
Annexure SR	:	1	

Print Logout

Done No rank Internet 100%

GUIDELINES FOR FILLING UP CST eReturn

Enter data in CST eReturn 1 Form

> You are to start entering data from the *'From Date'* field. Enter quarter starting date in 'dd/mm/yyyy' *and To Date'* will be shown the quarter ending date. If no *'To Date'* is shown after entering *'From Date'* then check the Acrobat Reader version. It should be 8.1 or above.

> Next enter 11 digits CST Registration Number.

> In the first page there are two check box: *'Original Return'* and *'Revised Return'* to represent if the current return file is original or revised return. Only one of these two options can be ticked at a time. By default the Original Return button is selected. If Revised Return check box is ticked, Acknowledgement No. and date of original return has to be entered in the box.

> Enter data from page 2 in the column provided. In columns, all figures will be rounded to nearest 2 digits decimal. All calculated figures will be rounded to nearest rupee.

Page 3 Serial 8
Select rate of tax from the list of values. One rate of tax should be there for each row. Column 4 is automatically calculated by multiplying Column 3 with rate of tax but it can be edited by the user.

Payment Details
Payment details should match with tax paid for the period into government treasury with respect to tax and interest.

Late Fee
Late fee will be automatically calculated by the system.

Tick the Declaration by clicking at the checkbox.

Date of Filing of Return and Status (Proprietor / Partner etc.) should be entered in the column provided.

Signature field is provided for signing the printed document after taking the print out.

Enter data in CST eReturn 1 Annexure Form

Open the file named CSTAnnexure.jar by double clicking

Select Annexure type by selecting the radio button named ‘Select Annexure type’.

Enter 11 digit CST Registration Number.

Enter *'From Date'* of Return period by clicking the box right side of the field ‘From Date’. To Date field will automatically be generated for that Return period.

If you need extra rows then use the button ‘Add Row’. It will generate extra row. Fill the Annexure field. Then use ‘Export to XML’ button to generate xml file. Save the xml file in your PC with a file name e.g. ‘cst_ereturn_annx_a.xml

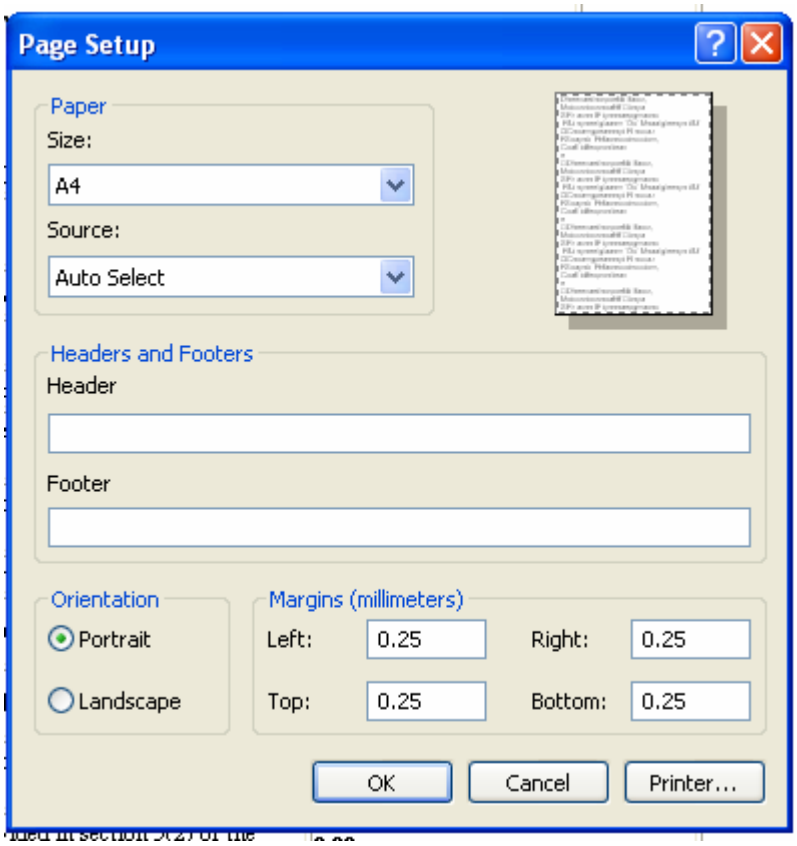
The ‘Total’ field will show the cumulative total of Amount.

Similarly for Annexure B click ‘B’ check box. All headings will change according to Annexure-B.

Repeat the same procedure for all the Annexures viz. Annexure B, C and D. The names of the generated xml files will be cst_ereturn_annx_b.xml, cst_ereturn_annx_c.xml, cst_ereturn_annx_d.xml respectively.

Print data in CST eReturn 1 Form

Click the '*Print*' button in CST Return Form and create a html file and save it in a folder. Next open the html file and click *'File'* and '*Page Setup'*



Next set the Left, Right, Top and Bottom margin to 0.25 and Header and Footer to nil.

Print the pages as shown in next screens by clicking '*Print All Pages'*. Click the Print to print the pages as the order of pages will be Page 1 to Page 4.

Page 1	Page 2	Page 3	Page 4
			e-Gov ver 3.0.2

	FORM 1 [See Rule 8 of the Central Sales Tax (West Bengal) Rules, 1958] Return of sales Tax Payable under Central Sales Tax Act,1956, for the period form	**Page 1**
From: **13/04/2010**	Registration Certificate No.**1920**	To: **30/06/2010**
	Whether original or revised return ? **ORIGINAL**	

VERSION := e-Gov ver 3.0.2	**Acknowledgement No.**	**Date:**

1. Transfer of goods otherwise than by way of sales as referred to in section 6A the Act	
(a) Value of goods transferred to the assessee's place of principal in other States[Details to be furnished in Annexure A]	**0.00**
(b) Value of goods transferred to the assessee's agent or principal in other States (Details to be furnished in Annexure A)	**0.00**
2. Gross amount payable to the dealer as consideration for the sales of goods made during the above period in respect to	
(a) Sales in the course of Inter-State Trade or Commerce including all sales u/s 2(g)	**0.00**
(b) Sales of goods outside the State (as provided in section 4 of the Act)	**0.00**
(c) Sales of goods in the course of export outside India [as provided in section 5(1) of the Act]	**0.00**
(d) Sales of goods in the course of import into India [as provided in section 5(2) of the Act]	**0.00**
(e) Last sales of goods preceding the sales occasioning the export of those goods outside India [as provided in section 5(3) of the Act] (Details to be furnished in annexure B)	**0.00**
(f) Sales of Aviation Turbine Fuel to designated Indian Carriers [as provided in section 5(5) of the Act]	**0.00**
(g) Sales effected at place inside West Bengal	**0.00**
Total : 2((a) + (b) + (c) + (d) + (e) + (f) + (g))	**0.00**
3. Gross amount payable to the dealer as consideration for the sales of goods made in the course of Inter-State Trade or Commerce as per SL. No. 2(a) during the above period	**0.00**
4. Less :	
(a) Cost of freight,delivery or installation separately charged on customers and includend in SL. No. 3	**0.00**
(b) Cash discount allowed according to the practice normally prevailing in the	**0.00**

trade and included in SL. No. 3	
(c) Sale price refunded to purchasers in respect of goods returned by them according to section 8A(1)(b) of the Act.[Statement to be furnished in Annexure Sales Return (CST)]	**0.00**
Total of 4(a), 4(b) and 4(c) :	**0.00**
5. Balance (3-4): total turnover or inter-State sales.	**0.00**

	Page 2
6. Deduct :	
(a) Sale prices received or receivable by the dealer in respect of subsequent sales under section 6(2) of the Act against prescribed certificate(s) and included in SL. No 5 [Details to be furnished in Annexure E & Annexure G]	**0.00**
(b) Sale prices received or receivable by the dealer in respect of sales to any official, personnel, consular or diplomatic agent of any foreign diplomatic mission or consulate in India or the United Nations or any other similar international body under section 6(3) of the Act and included in Sl. No. 5	**0.00**
(c) Sale prices received or receivable by the dealer in respect of sales made to a registered dealer of special economic zone under section 8(6) of the Act and included in Sl. No. 5 (Details to be furnished in Annexure C)	**0.00**
(d) Sale prices received or receivable by the dealer in respect of sales exempt under section 8(5) of the Act and included in Sl. No. 5 [Details to be furnished in Annexure E & Annexure G]	**0.00**
(e) Any other sales eligible for exemption and included in SL. No 5	**0.00**
(f) Total : 6 [(a) + (b) + (c) + (d) + (e)]	**0.00**
7. Balance 'X' :- [(5) - (6)(f)]	**0.00**

Break up of Balance X as in Sl. No. 7 [If there is no claim of sales return in Sl. No. 4(c)]/ Break up of Aggregate of Sale Price as in column(1) of Annexure Sales Return (CST) [If sales return is claimed in sl. no. 4(c)]	Amount (1)	Deduction u/s 8A(1a) not claimed earlier (2)	Balance (1-2) (3)	Tax Payable on balance as in col. (3) (4)
(a) Sales in the course of inter-State trade or commerce of goods, the sales of which are free of tax, under section 21 of the West Bengal Value Added Tax Act, 2003 or under section 24 of the West Bengal Sales Tax Act, 1994	**0.00**		**0.00**	
(b) Sales of goods referred to in sub-section (1) of section 8 of the Act to registered dealers against prescribed declaration forms (Details to the furnished in Annexure D)				
(iii) Taxable at the rate of 0 per centum	**0.00**	**0.00**	**0.00**	**0.00**
(i) Taxable at the rate of 0 per centum	**0.00**	**0.00**	**0.00**	**0.00**
(ii) Taxable at the rate of 0 per centum	**0.00**	**0.00**	**0.00**	**0.00**
TOTAL				**0.00**

(c) Sales of goods notified under sub-section (5) of section 8 of the Act not included in any other item-				
(i) Taxable at the rate of 0 per centum	**0.00**	**0.00**	**0.00**	**0.00**
(ii) Taxable at the rate of 0 per centum	**0.00**	**0.00**	**0.00**	**0.00**
(iii) Taxable at the rate of 0 per centum	**0.00**	**0.00**	**0.00**	**0.00**

(d) Other sales of goods [not included in SL.No. 8(a), SL.No.8(b) and Sl.No. 8(c)], referred to in sub-section (2) of section 8, taxable at the rate applicable to sale or purchase of such goods inside the State under the sales tax law of the State -	Amount (1)	Deduction u/s 8A(1a) not claimed earlier (2)	Balance (1-2) (3)	Tax Payable on balance as in col. (3) (4)
(i) Taxable at the rate of 0.00 per centum	**0.00**	**0.00**	**0.00**	**0.00**
(ii) Taxable at the rate of 0.00 per centum	**0.00**	**0.00**	**0.00**	**0.00**
(iii) Taxable at the rate of 0.00 per centum	**0.00**	**0.00**	**0.00**	**0.00**
(iv) Taxable at the rate of 0.00 per centum	**0.00**	**0.00**	**0.00**	**0.00**
(v) Taxable at the rate of 0.00 per centum	**0.00**	**0.00**	**0.00**	**0.00**
(vi) Taxable at the rate of 0.00 per centum	**0.00**	**0.00**	**0.00**	**0.00**
(vii) Taxable at the rate of 0.00 per centum	**0.00**	**0.00**	**0.00**	**0.00**
(vii) Taxable at the rate of 0.00 per centum	**0.00**	**0.00**	**0.00**	**0.00**
(ix) Taxable at the rate of 0.00 per centum	**0.00**	**0.00**	**0.00**	**0.00**
(e) Total : [Total of columns of (a), (b), (c), & (d)]	**0.00**	**0.00**	**0.00**	**0.00**

9.	
(a) Total tax payable as in column (4) of 8(e)	**0.00**
(b) Adjustment, if any, in respect of tax payable on account of sales return	**0.00**
(c)Adjustment, if any, in respect of tax payable other than sales return	**0.00**
(d)Net amount of tax liability [(a)-(b)+/-(c)]	**0.00**

10				
	(a) Break up of total tax payable as in column (2) of 9(c)	**0.00**	**0.00**	**0.00**
	(b) Less: amount of tax deferred / remitted, if any	**0.00**	**0.00**	**0.00**
	(c) Less: adjustment of input tax credit or input tax rebate as referred to in rule 8D of the CST (WB) Rules, 1958	**0.00**	**0.00**	**0.00**
	(d) Add: amount of deferred tax payable, if any [Only for dealers whose deferment of tax has expired]	**0.00**	**0.00**	**0.00**
	(e) Net amount of tax payable [(a)-(b)-(c)+(d)]	**0.00**	**0.00**	**0.00**
11	(a) Tax paid in excess earlier within the year, now adjusted	**0.00**	**0.00**	**0.00**
	(b) Tax paid for the period into government treasury	**0.00**	**0.00**	**0.00**
	(c) Amount credited under Refund Adjustment Order RAO Book No. SL.No. Date	**0.00**	**0.00**	**0.00**
	(d) Tax short paid / Tax paid in excess. [10(e) -11(a) -11(b) -11(c)] :	**0.00**	**0.00**	**0.00**

	[use (-) for excess]			
12	(a) Interest payable as referred to in section 9(2B) of the Act read with section 33 of the West Bengal Value Added Tax Act, 2003 or section 31 of the West Bengal Sales Tax Act, 1994.	**0.00**	**0.00**	**0.00**
	(b) Interest paid for the period into government treasury	**0.00**	**0.00**	**0.00**
	(c) Interest short paid / paid in excess : [(a) - (b)] [use (-) for excess]	**0.00**	**0.00**	**0.00**

	Page 4
13.(a) Late fee, referred to in section 32(2) of the West Bengal Value Added Tax Act, 2003, payable for late submission of return (For Extended period set payable value to 0 (zero))	**0.00**
13.(b) Late fee, referred to in section 32(2) of the West Bengal Value Added Tax Act, 2003, paid into government treasury	**0.00**

Payment Details

Date (dd/mm/yyyy)	Challan no	Bank / Treasury			Period (yyyymm)	Amount		
		Name	Branch	Code		Tax	Interest	Late Fee
					TOTAL	**0.00**	**0.00**	**0.00**

14.Goods purchased within the meaning of section 3 of the Central Sales Tax Act, 1956 and for which Form C is required. [Details to be furnished in Annexure E]	**0.00**
15.Receipt of goods on stock transfer from other States within the meaning of section 6A of Central Sales Tax Act,1956 and for which Form F is required. [Details to be furnished in Annexure F]	**0.00**

16. I declare that the information given in this return is correct and complete.

Date:-	Signature Name:- **ASS** Status :- **COMPANY SECRETARY**

Click on '*Print*' button to get save the html file in CST Annexure Form. Open the html file as shown below and take Print of the pages.

e-Gov ver 3.0.2

Print Date: 13-Jul-2010

ANNEXURE-A

Details of the branch Transfer or Consignment transfer (Statewise & Branchwise)

CST Registration No 1920

From Date 01-Apr-2010

To Date 30-Jun-2010

Name of the State	Name of the Branch or Agent	Address of the Branch or Agent	TIN no of the Branch or Agent	Total No.of transfer advices issued in the period	Total amount of transfer in the period	Total number of declarations in Form F received under the Central sales Tax(Registration and Turnover) Rules. 1957

I Declare that the information given in this return is correct and complete.

Total: 0.00

Date:

Signature:

Entering date of submission of print copy of CST Return

Click the ‘’*Click here to Submit the date of submission of print copy of CST Return’ link*. **If the e-Return has been already uploaded and print copy of the CST Return submitted at Charge Office , Select the Return Period and Enter date of submission of the print copy of Return** as shown in the screen.